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GOVERNMENT OF MADRAS

APPENDIX E

TO THE

CIVIL BUDGET ESTIMATES

FOR THE YEAR

1932-1933

COMMERCIAL UNDERTAKINGS—PROFIT AND LOSS STATEMENTS

MADRAS
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS
1932

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FOREST COMMERCIAL UNDERTAKINGS

22 SEP 19

I. RUSSELLKONDA SAW MILLS (IN LIQUIDATION).

Statement of affairs as at 31st March 1931.

CAPITAL AND LIABILITIES.			PROPERTY AND ASSETS.		
(1)	(2)	(3)	(4)	(5)	(6)
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
Capital—Madras Government—			Buildings— As per statement of affairs as at 31st March 1930 ..	9 0 0	
Balance on 31st March 1930.	2,76,418 2 10		*Deduct* amount transferred to book debts	(*a*) 9 0 0	..
Less capital withdrawn and credited to "Recoveries of investments, etc.," in Government accounts ..	1,21,000 0 0		Machinery		1,41,579 3 3
		1,55,418 2 10	Furniture— As per statement of affairs as at 31st March 1930 ..	90 15 5	
Suspense account—			*Deduct* disposals during 1930–1931	(*b*) 63 15 1	27 0 4
As per statement of affairs as at 31st March 1930 ..	222 0 0		Machine Spare Parts ..		1,161 8 5
Deduct amount credited to miscellaneous receipts in 1930–1931	222 0 0		Tools and General Stores— As per statement of affairs as at 31st March 1930 ..	2,886 12 9	
		..	Used up during 1930–1931 ..	(*c*) 1 10 0	2,885 2 9
			Sundry Debtors— As per statement of affairs as at 31st March 1930 ..	5,071 3 11	
			Deduct amount due from Messrs. Parry & Co. treated as loss. RS. A. P. 1,475 2 10		
			Deduct amount recovered .. 3,592 10 1	5,067 12 11	
				3 7 0	
			Add amount due from Public Works Department for sales during 1930–1931	(*d*) 90 9 2	94 0 2
			Personal Ledger Account ..		3,463 0 8
			Losses on realization carried forward— Winding up expenses to end of 1929–1930	11,143 2 8	
			During 1930–1931 as per deficiency account ..	3,532 7 10	
				14,675 10 6	
			Deduct surplus on the sale of assets to end of 1929–1930. RS. A. P. 8,227 13 2; During 1930–1931 .. 239 10 1	8,467 7 3	
			Net loss on the realization of assets to end of 31st March 1931		6,208 3 3
Grand Total ..		1,55,418 2 10	Grand Total ..		1,55,418 2 10

Explanatory Notes.

(*a*) The amount has been debited to the Public Works Department and included under sundry debtors.
(*b*) Value of teapoys transferred to the Public Works Department and included under sundry debtors.
(*c*) Value of grease used upon machinery.
(*d*) Due from the Executive Engineer, Agency Division, as detailed below :—

	RS. A. P.
Balance due on buildings vide (*a*) above	9 0 0
Value of three teapoys vide (*b*) above	63 15 1
Value of one surplus teapoy	24 12 1
	97 11 2
Deduct value excess charged on furniture in 1929–1930	7 2 0
Total ..	90 9 2

Examined and found correct subject to my report * of even date.

Madras, 24th *August* 1931.

A. Rengaswami Ayyar,
Assistant Director of Commercial Audit.

* Not printed.

I. RUSSELLKONDA SAW MILLS (IN LIQUIDATION)—*cont.*

Receipts and Payments Account for the year ending 31st March 1931.

Receipts. (1)	Amount. (2) RS. A. P.	Amount. (3) RS. A. P.	Payments. (4)	Amount. (5) RS. A. P.	Amount. (6) RS. A. P.
To WITHDRAWALS FROM THE PERSONAL LEDGER ACCOUNT.		2,055 11 0	BY PAYMENT TO THE CREDIT OF PERSONAL LEDGER ACCOUNT.		3,592 10 1
Book debts recovered ..		3,592 10 1	PAYMENTS IN CONNECTION WITH WINDING UP :—		
			Wages of fitter and watchmen.	990 0 0	
			Insurance premium ..	732 0 0	
			Rates and taxes	139 6 0	
			Rent paid to the P.W.D. ..	36 5 0	
			Leave and pensionary contribution	102 4 0	
			Miscellaneous expenses ..	55 12 0	
					2,055 11 0
Total ..		**5,648 5 1**	**Total** ..		**5,648 5 1**

Deficiency Account for the year ending 31st March 1931.

To expenses as per Receipts and Payments Account.. ..	2,055 11 0		By miscellaneous receipts (transferred from suspense account —vide paragraph 7 of the audit report for 1929–1930).	222 0 0	
Stores used on machinery ..	1 10 0	2,057 5 0	Value of surplus teapoy sold to the Public Works Department	24 12 1	
„ Amount shown as due from Messrs. Parry & Co., till end of 1929–1930 now treated as loss—vide G.O. No. 1523, Development, dated 11th August 1930		1,475 2 10		246 12 1	
			Less refund allowed to the Public Works Department being the amount excess charged in previous years	7 2 0	239 10 1
			„ Net deficit during 1930–1931 transferred to the Statement of affairs		3,292 13 9
Total ..		**3,532 7 10**	**Total** ..		**3,532 7 10**

II. MOUNT STUART FORESTS.

Summarized Balance Sheet as at 31st March 1931.

EXPLOITATION UNIT.

CAPITAL AND LIABILITIES. (1)	(2)	PROPERTY AND ASSETS. (3)	Distribution. Exploitation. (4)	Saw Mill. (5)	Trading. (6)	Total. (7)
	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
CAPITAL—		FIXED ASSETS (NET VALUES ONLY)—				
Capital (Madras Government)	4,28,571 6 0	Permanent Roads.	1,34,123 9 9	..	..	1,34,123 9 9
Reserve for Expenses due to Government	43,669 2 0	Buildings ..	..	2,488 0 0	2,263 7 6	4,751 7 6
Suspense capital	3,559 0 0	Plant and Machinery	..	23,772 10 3	..	23,772 10 3
Earnest Money Deposits ..	2,482 0 0	Motor Road Roller.	3,025 0 0	..	..	3,025 0 0
Current Accounts	14,690 8 9	Water system ..	..	12,307 15 9	..	12,307 15 9
Sundry liabilities	4,284 8 6	Telephone system.	6,871 15 0	..	..	6,871 15 0
		Fire extinguisher.	..	246 5 0	..	246 5 0
		Furniture ..	..	23 2 0	..	23 2 0
			1,44,020 8 9	38,838 1 0	2,263 7 6	1,85,122 1 3
		Working elephants.	13,682 0 0	..	..	13,682 0 0
		Tools, spares and Miscellaneous articles ..	2,444 5 0	3,603 5 7	..	6,047 10 7
		Stores stock ..	930 6 0	..	..	930 6 0
		Stone metal stock.	2,448 0 0	..	..	2,448 0 0
		Working plans ..	22,600 0 0	..	..	22,600 0 0
		Timber stocks ..	..	..	85,929 13 5	85,929 13 5
		Book debts (Including advances)..	..	..	12,215 12 0	12,215 12 0
		(Earnest money) Deposits (contra).	..	..	2,482 0 0	2,482 0 0
		Current Accounts..	..	..	15,594 15 5	15,594 15 5
		Depreciation reserve deposit ..	..	..	28,599 1 5	28,599 1 5
		Cash balances ..	..	..	1,17,900 10 0	1,17,900 10 0
		Profit and Loss account ..	..	..	3,704 3 2	3,704 3 2
Total ..	4,97,256 9 3	Total ..	1,86,125 3 9	42,441 6 7	2,68,689 14 11	4,97,256 9 3

GENERAL FOREST ADMINISTRATION.

CAPITAL	2,37,264 2 9	Roads	1,33,623 9 8	
		Buildings	73,820 14 10	
		Elephant kraals	3,938 15 10	
		Elephants under training	24,282 10 0	
		Rain-gauge	90 15 0	
		Furniture	1,247 1 5	
		Wells	260 0 0	
Total ..	2,37,264 2 9	Total ..		2,37,264 2 9

REGENERATION.

CAPITAL	2,93,114 5 2	Expenditure to end of 31st March 1931	2,67,910 4 11	
		Compound interest thereon to end of 31st March 1931	25,204 0 3	
Total ..	2,93,114 5 2	Total ..		2,93,114 5 2

II. MOUNT STUART FORESTS—*cont.*

Detailed Balance Sheet as at 31st March 1931.

CAPITAL AND LIABILITIES.

(1)	RS. A. P.	(2) RS. A. P.	(3) RS. A. P.
GOVERNMENT OF MADRAS—			
EXPLOITATION CAPITAL—			
Balance as per last balance sheet		4,95,560 11 0	
Less capital withdrawn in accordance with G.O. No. 141, Development, dated 2nd February 1931 ..		70,000 0 0	
		4,25,560 11 0	
Add half share of expenditure on constructing Tunacadavu-A. R. Sungam road (2nd section) during the year.	2,831 13 6		
Add half cost of timber used ..	178 13 6	3,010 11 0	4,28,571 6 0
SUSPENSE (EXPLOITATION)—			
Cost of motor road roller transferred from the Forest Engineering Branch ..		3,025 0 0	
Capital expenditure on the extension of telephone line ..		534 0 0	3,559 0 0
GENERAL FOREST ADMINISTRATION—			
CAPITAL ACCOUNT—			
Balance per last balance sheet		2,21,039 5 0	
Less value of sundry tools and miscellaneous stores transferred to Exploitation ..		206 13 9	
		2,20,832 7 3	
Less value of elephants under training (died)		3,174 12 7	
		2,17,657 10 8	
Add expenditure on elephant capturing operations during the year	15,910 13 6		
Value of timber used on the construction of Kraals during 1929–1930 ..	684 15 7		
Carried over ..	16,595 13 1	2,17,657 10 8	4,32,130 6 0

PROPERTY AND ASSETS.

(4)	RS. A. P.	(5) RS. A. P.	(6) RS. A. P.
BUILDINGS (GENERAL FOREST ADMINISTRATION Per last balance sheet)			73,820 14 10
ELEPHANT KRAALS—(General Forest Administration) per last balance sheet		3,213 12 3	
Additions during the year ..	40 4 0		
Add value of timber used up in 1929–1930	684 15 7	725 3 7	3,938 15 10
SAW MILL BUILDINGS-TOP SLIP per last balance sheet ..	7,610 8 2		
Add transfer of additions in 1929–1930.	122 4 0	7,732 12 2	
Less depreciation per last balance sheet.	4,458 12 4		
Less written off for the year ..	785 15 10	5,244 12 2	2,488 0 0
POLLACHI MILL BUILDINGS—(With Forest Utilization Officer) per last balance sheet		3,232 7 6	
Less depreciation per last balance sheet.	646 0 0		
Less written off for the year ..	323 0 0	969 0 0	2,263 7 6
WELLS—(General Forest Administration) per last balance sheet ..			260 0 0
WATER SYSTEM AT TOP SLIP per last balance sheet		14,208 12 7	
Less depreciation per last balance sheet.	1,190 12 10		
Less written off for the year ..	710 0 0	1,900 12 10	12,307 15 9
RAIN-GAUGE SYSTEM—(General Forest Administration) per last balance sheet			90 15 0
PERMANENT ROADS EXPLOITATION) per last balance sheet..	1,31,112 14 9		
Add half share of capital expenditure during the year	3,010 11 0		1,34,123 9 9
PERMANENT ROADS—(General Forest Administration) per last balance sheet		1,30,612 14 8	
Half share of additions during the year		3,010 11 0	1,33,623 9 8
EXTRACTION ROADS —			
Balance per last balance sheet ..		618 1 0	
Less written off during the year..		618 1 0	
SAW MILL—PLANT AND MACHINERY—			
Per last balance sheet ..		33,183 5 6	
Less reserve for depreciation per last balance sheet ..		9,410 11 3	23,772 10 3
Carried over ..			3,86,690 2 7

II. MOUNT STUART FORESTS—*cont.*

Detailed Balance Sheet as at 31st March 1931—*cont.*

CAPITAL AND LIABILITIES.

(1)	Rs. a. p.	(2) Rs. a. p.	(3) Rs. a. p.
Brought forward ..		2,17,657 10 8	4,32,130 6 0
General Forest Administration Capital—*cont.*			
Brought forward ..	16,595 13 1		
Add— Half share of expenditure during the year on the Tunacadavu A.R. Sungam Road (II section) ..	2,831 13 6		
Half cost of timber used ..	178 13 6	19,606 8 1	
Regeneration Capital—			2,37,264 2 9
Balance per last balance sheet ..		2,44,135 10 0	
Add net expenditure during the year ..	23,776 12 2		
Direction charges ..	1,200 0 0		
Share of Tekkadi rent	2,500 0 0		
Share of pay, etc., of District Forest Officer and his establishment ..	8,661 4 0		
Share of leave and pension contribution	2,831 4 0		
Share of rent of buildings and furniture (Net) ..	1,935 7 0		
Share of audit fee ..	750 0 0		
Compound interest.	7,324 0 0	48,978 11 2	
			2,93,114 5 2
Reserve for Expenses due To Government—			
Interest on capital for the year.		25,121 0 0	
Overhead and indirect charges of District Forest Office and his establishment ..	8,661 4 0		
Of Conservator and Chief Conservator ..	1,200 0 0		
Of Inspector of Livestock ..	1,914 0 0		
Leave salary contribution ..	1,766 2 0		
Pension contribution ..	1,565 12 0		
Audit fee ..	1,500 0 0		
Share of rent of buildings and furniture ..	2,822 8 0	19,429 10 0	
		44,550 10 0	
Less interest on the depreciation reserve deposit ..		881 8 0	43,669 2 0
Carried over ..			10,06,177 15 11

PROPERTY AND ASSETS.

(4)	Rs. a. p.	(5) Rs. a. p.	(6) Rs. a. p.
Brought forward ..			3,86,690 2 7
Motor Road Roller (as revalued)			3,025 0 0
Telephone Line System—			
Per last balance sheet	7,472 15 0		
Additions during the year ..	534 0 0	8,006 15 0	
Less depreciation per last balance sheet	748 0 0		
Less written off for the year ..	387 0 0	1,135 0 0	6,871 15 0
Fire Extinguishing Apparatus— Per last balance sheet ..		312 7 0	
Less depreciation per last balance sheet		66 2 0	246 5 0
Furniture (General Forest Administration)—			1,247 1 5
Furniture (Saw Mill) ..		33 13 0	
Less depreciation per last balance sheet		10 11 0	23 2 0
Working Elephants ..	17,138 0 0		
Add depreciation written off in 1928-1929 ..	764 2 4		
	17,902 2 4		
Less value of elephants died ..	3,158 5 4		
	14,743 13 0		
Less depreciation written off to date ..	1,061 13 0		13,682 0 0
Elephants under Training (General Forest Administration)—			
Per last balance sheet ..		11,607 1 1	
Less value of elephants died ..		3,174 12 7	
		8,432 4 6	
Add expenditure on new captures during the year ..		15,850 5 6	24,282 10 0
Tools, Spares and Miscellaneous articles Relating to—			
Exploitation (as revalued) ..		2,444 5 0	
Saw mill.—Spares and tools per last balance sheet		3,603 5 7	6,047 10 7
Stores Stock—			
Provision for elephants ..		515 3 0	
Stock of oil and grease	246 4 0		
Stock suspense of oil and grease ..	168 15 0	415 3 0	930 6 0
Stone Metal Stock			2,448 0 0
Working Plans per last balance sheet		23,200 0 0	
Less written off during the year..		600 0 0	22,600 0 0
Carried over ..			4,68,094 4 7

II. MOUNT STUART FORESTS—*cont.*

Detailed Balance Sheet as at 31st March 1931—*cont.*

CAPITAL AND LIABILITIES.

(1)		(2)	(3)
	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..			10,06,177 15 11
CURRENT ACCOUNTS, ETC.—			
Accountant-General's suspense account		4,254 3 2	
General Forest Administration Revenue and Expenditure account		10,436 5 7	14,690 8 9
OTHER LIABILITIES—			
For pay and allowances for March 1931		2,095 2 0	
Commission to Madura agent ..		46 4 0	
Felling charges due		1,951 2 6	
Conversion of spokes and felloes ..	42 0 0		
Carting spokes and felloes to Pollachi.	150 0 0	192 0 0	4,284 8 6
EARNEST MONEY DEPOSITS ..			2,482 0 0
Carried over ..			10,27,635 1 2

PROPERTY AND ASSETS.

(4)		(5)	(6)
	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..			4,68,094 4 7
REGENERATION BLOCK ACCOUNT—			
Expenditure to end of 31st March 1931		2,67,910 4 11	
Compound interest thereon ..		25,204 0 3	2,93,114 5 2
BOOKS DEBTS—			
Timber debtors— Pollachi ..	6,337 9 0		
Topslip ..	484 12 0	6,822 5 0	
Sundry advances to disbursers and contractors, etc.		863 12 0	
District Board, Coimbatore ..		3,600 0 0	
Balance due from Bamboo coupe lessee		600 0 0	
Objection book advances ..		329 11 0	12,215 12 0
TIMBER STOCKS—			
Log stocks—At the felling area and at the road side depots (Topslip) ..	27,831 2 0		
At the Pollachi depot	47,728 14 0	75,560 0 0	
Sawn timber stocks—at the Pollachi depot		7,822 7 0	
Spokes and felloes		1,916 3 5	
Log stock with the Madura agent.		631 3 0	85,929 13 5
Carried over ..			8,59,354 3 2

II. MOUNT STUART FORESTS—*cont.*

Detailed Balance Sheet as at 31st March 1931—*cont.*

CAPITAL AND LIABILITIES. (1)	(2) RS. A. P.	(3) RS. A. P.	PROPERTY AND ASSETS. (4)	(5) RS. A. P.	(6) RS. A. P.
Brought forward ..		10,27,635 1 2	Brought forward ..	..	8,59,354 3 2
			CURRENT ACCOUNTS, ETC.—		
			Forest Utilization Officer's Current account	12,035 15 5	
			Exploitation capital expenditure recoverable per contra ..	3,559 0 0	15,594 15 5
			DEPRECIATION RESERVE DEPOSITED WITH GOVERNMENT		28,599 1 5
			Earnest money deposits in treasury	1,432 0 0	
			In Postal Savings Bank ..	1,050 0 0	2,482 0 0
			CASH BALANCES—		
			With the Treasury Officer—		
			In Personal ledger account No. 1-A	5,334 14 3	
			In Personal ledger account No. 1-B	12,043 1 0	
			In Personal ledger account No. II	1,00,443 6 0	
				1,17,821 5 3	
			With Forest disbursers, etc.— (RS. A. P.)		
			Range Officer, Tunacadavu 42 0 9		
			Commercial accountant 0 2 0		
			Range Officer, Pollachi Range .. 5 10 0		
			Range Office, Pollachi depot .. 31 8 0	79 4 9	1,17,900 10 0
			BALANCE IN PROFIT AND LOSS ACCOUNT		3,704 3 2
Total ..		**10,27,635 1 2**	**Total** ..		**10,27,635 1 2**

Examined and found correct subject to my report * of even date.

MADRAS,
24th August 1931.

A. RENGASWAMI AYYAR,
Assistant Director of Commercial Audit, Madras.

* Not printed.

II. MOUNT STUART FORESTS—*cont.*

Log Production Account for the year ending 31st March 1931.

Expenses.									Receipts.			
Particulars. (1)	Quantity. (2)	Rate per c. ft. (3)			Amount. (4)				Particulars. (5)	Amount. (6)		
	C.FT.	RS.	A.	P.	RS.	A.	P.			RS.	A.	P.
Felling charges	115,617	0	0	7·12	4,287	2	10		By transfer to Log Trading Account.	1,18,451	12	2
Dragging charges	114,763	0	1	2·15	8,459	15	8					
Sawing, squaring and cross cutting ..	101,444	0	0	1·78	938	4	0					
Share of upkeep charges of elephants assisting forest depot and loading work	101,444	0	0	9·40	4,971	11	5					
Carting charges to Pollachi	101,444	0	6	8·00	42,257	14	0					
Share of District overheads	115,764	0	7	11·42	57,536	12	3					
Total ..		**1**	**1**	**3·87**	**1,18,451**	**12**	**2**		**Total** ..	**1,18,451**	**12**	**2**

SCHEDULE SHOWING DETAILS OF EXPLOITATION OVERHEADS FOR 1930–1931.

Particulars. (1)	1930–1931. (2)		
	RS.	A.	P.
Rent of Tekkadi forests	2,500	0	0
Wages of temporary establishment	1,303	1	0
Bazaarman's charges	..		
Repairs to roads (net)	15,898	5	2
Balance of fair weather road written off	618	1	0
Construction and repairs of temporary sheds	682	15	6
Share of pay and allowances of District Forest Officer and his establishment	9,293	11	0
Share of range establishment	8,797	6	0
Share of rent of buildings and furniture (net)	1,935	8	0
Share of telephone line maintenance	522	11	4
Postages	129	6	0
Anti-malarial expenses	388	11	0
Depreciation on working plans	600	0	0
Share of interest and depreciation charges on water system	741	8	0
Direction charges	1,200	0	0
Leave and pension contribution	(*a*) 2,831	4	0
Audit fee	1,500	0	0
Share of interest on capital charged to production	9,349	0	0
Depreciation on permanent roads	..		
Tools and miscellaneous articles written off	155	10	3
Petty miscellaneous expenditure and cost of forms	825	3	0
Total ..	**59,272**	**5**	**3**

	1930–1931.			
	Quantity produced.	Amount.		
Distributed between—	C.FT.	RS.	A.	P.
1. Log production	115,764	57,536	12	3
2. Spokes and felloes production (1 set 11 c.ft.) 317½ sets	3,493	1,735	9	0
Total ..	119,257	59,272	5	3

	RS.	A.	P.
(*a*) Leave	1,481	2	0
Pension	1,350	2	0
	2,831	4	0

II. MOUNT STUART FORESTS—*cont.*

Log Trading Account for the year ending 31st March 1931.

Expenses.

Particulars. (1)	Rate per c.ft. (2)	Amount. (3)	Amount. (4)
	RS. A. P.	RS. A. P.	RS. A. P.
To Opening stock of timber on 1st April 1930 per last accounts (1929–1930) ..			66,241 12 8
,, Amount transferred from Log production account			1,18,451 12 2
,, Cost of timber received from Punachi range (at cost of production, 12,936 c.ft.)	1 1 3·87		14,005 3 0
,, Share of Forest Utilization Officer's depot expenses at Pollachi, 91,040 c.ft.	0 0 10·2	4,813 14 0	
,, Share of Forest Utilization Officer's overheads, 91,040 c.ft.	0 0 6·4	3,058 0 0	
	0 1 4·6		
,, Commission to agent, 234 c.ft...	0 2 9·6	40 15 0	
	0 4 2·2		
,, Share of rent and depreciation on Pollachi depot buildings, 91,040 c.ft.	0 0 0·7	312 0 0	
	0 4 2·9		8,224 13 0
,, Balance being profit on Log trading transferred to Profit and Loss Account			6,206 0 7
Carried over ..			2,13,129 9 5

Receipts.

Particulars. (5)		Rate per c.ft. (6)	Amount. (7)	Amount. (8)
	C.FT.	RS. A. P.	RS. A. P.	RS. A. P.
By Sales— At Pollachi depot—				
To Agent—				
Teak ..	234	3 8 0	819 0 0	
To public—				
Teak ..	34,711	2 3 6	76,984 0 0	
Pillamarudu.	9,953	1 0 5	10,216 8 0	
Karimarudu.	11,476	0 12 11	9,288 5 0	
Rosewood ..	5,221	1 13 8	9,680 9 0	
Vengai ..	7,027	0 15 6	6,808 0 0	
Venteak ..	14,219	0 14 10	13,203 4 0	
Manjakadambi ..	2,439	0 13 8	2,079 6 0	
Thadasu ..	4,829	0 13 3	3,999 13 0	
Vedankurnai	443	1 2 6	513 4 0	
Other Miscellaneous species ..	482	0 11 1	333 4 0	
	91,034	1 7 6	1,33,925 5 0	
Less adjustments regarding previous year's sales			4,590 4 0	1,29,335 1 0
By cost of timber sent to Madura on consignment ..	2,448	1 1 3·87		2,650 5 6
Cost of timber sent to overseas as free samples (valued at average selling prices speciewar).	264			216 2 10
Sales at Top Slip—				
Teak ..	2,083	0 6 5	838 7 0	
Venteak ..	996	0 4 2	259 13 6	
Rosewood ..	1,797	0 10 8	1,199 3 6	
Pillamarudu.	2,012	0 6 11	872 5 6	
Other species.	3,972	0 2 9	675 4 0	3,845 1 6
	10,860	0 5 8		
Cost of timber used on the construction of buildings on the Tunacadavu A. R. Sungam Road (valued at average selling prices of previous year)—				
Vagai ..	131	0 5 11·9	49 1 0	
Karimarudu.	693	0 7 1·5	308 10 0	357 11 0
	824			
Carried over ..				1,36,404 5 10

II. MOUNT STUART FORESTS—*cont.*

Log Trading Account for the year ending 31st March 1931—*cont.*

Expenses.				Receipts.				
Particulars. (1)	Rate per c.ft. (2)	Amount. (3)	Amount. (4)	Particulars. (5)		Rate per c.ft. (6)	Amount. (7)	Amount. (8)
			RS. A. P.		C.FT.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..			2,13,129 9 5	Brought forward ..				1,36,404 5 10
				By Sale of porotes and cut ends at Pollachi ..	..			480 4 0
				Value of timber felled and used up for Kraal construction in 1929–30.	* 1,583	0 6 11·08		684 15 7
				Value of closing stocks—	C.FT.			
				Felling area.	15,504	0 5 8	27,831 2 0	
				Top Slip area ..	63,078			
					78,582			
				Pollachi depot.	44,085	1 1 3·87	47,728 14 0	75,560 0 0
Total ..			2,13,129 9 5	Total ..				2,13,129 9 5

* NOTE.—This timber was felled and used up in 1929–1930 for Kraal construction at Sungam but was not brought into the exploitation timber accounts. Their value is now adjusted at cost of production for 1929–1930, viz., As. 6-11·08 being the overhead charges—as all other charges have been charged direct to the construction estimate.

II. MOUNT STUART FORESTS—*cont.*

Overseas Consignment Trading Account for the year ending 31st March 1931.

Expenses.					Receipts.				
Particulars. (1)	Quantity. (2)	Rate per c.ft. (3)	Amount. (4)	Amount. (5)	Particulars. (6)	Quantity. (7)	Rate per c.ft. (8)	Amount. (9)	Amount. (10)
	C.FT.	RS. A. P.	RS. A. P.	RS. A. P.		C.FT.	RS. A. P.	RS. A. P.	RS. A. P.
To value of unsold consignments per last account (1929–1930) (Clan Mackindoe 'Haldu' logs) ..	115	1 10 2	187 13 9		By reserve for loss on "Clan Mackindoe" consignment brought forward ..			315 15 10	
					Less deficit on sale ..	115		133 5 9	182 10 1
Expenses during the year on the above consignment ..	115	1 1 10	128 2 1	315 15 10	Balance being net loss transferred to profit and loss account ..				624 15 2
		2 12 0							
Cost of timber sent during the year as free samples (per log trading account) ..	264	0 13 1		216 2 10					
Shipping, freight, etc., charges ..			587 12 7						
Less recovered from consignees ..		1 0 3	319 6 0	268 6 7					
Share of Forest Utilization Officer's overheads.		1 13 4		7 0 0					
Total ..				807 9 3	Total ..				807 9 3

Madura Consignment Trading Account for the year ending 31st March 1931.

Particulars. (1)	Quantity. (2)	Rate per c.ft. (3)	Amount. (4)	Amount. (5)	Particulars. (6)	Quantity. (7)	Rate per c.ft. (8)	Amount. (9)	Amount. (10)
To cost of timber consigned ..	2,448	1 1 3·87		2,650 5 6	By sales— Teak ..	1,297	2 6 1	3,089 0 6	
Pollachi depot handling charges ..	2,448	0 1 3·9		202 10 0	Karimarudu ..	217	1 5 5	290 7 0	
					Vengai ..	177	1 8 6	271 2 0	
					Pillamarudu ..	83	1 5 10	113 7 0	
Railway freight and transport charges ..	2,448	0 5 6·7		850 3 0	Venteak ..	91	1 5 1	119 11 9	3,883 12 3
						1,865	2 1 4		
Commission to agent ..	1,865	0 3 4		388 6 9					
		1 11 6·47		4,091 9 3					
Balance being net profit transferred to Profit and loss account ..				423 6 0	Cost of closing stock of timber with agent on 31st March 1931 ..	583	1 1 3·87		631 3 0
Total ..				4,514 15 3	Total ..				4,514 15 3

II. MOUNT STUART FORESTS—*cont.*

Sawn Timber Trading Account for the year ending 31st March 1931.

Expenses.

Particulars. (1)	Quantity. (2)	Rate per c.ft. (3)	Amount. (4)	Amount. (5)
	C.FT.	RS. A. P.	RS. A. P.	RS. A. P.
To Opening stock of timber on 1st April 1930 ..				17,797 8 0
Share of Forest Utilization Officer's depot expenses at Pollachi ..	5,707	0 2 7·8	945 4 0	
Share of Forest Utilization Officer's overheads ..	5,707	0 0 8·5	253 0 0	
		0 3 4·3	1,198 4 0	
Commission to agent ..	2,628	0 1 11·6	322 8 0	
		0 5 3·9	1,520 12 0	
Share of rent and depreciation on Pollachi depot buildings ..	5,707	0 0 10·5	312 0 0	1,832 12 0
		0 6 2·4		
Total ..				**19,630 4 0**

Receipts.

Particulars. (6)	Quantity. (7)	Rate per c.ft. (8)	Amount. (9)	Amount. (10)
	C.FT.	RS. A. P.	RS. A. P.	RS. A. P.
By Sales by Forest Utilization Officer—				
To Agent—				
Teak	1,109	3 5 2	3,683 11 0	
Group I	1,229	1 14 11	2,376 1 0	
Group II ..	151	1 13 1	274 11 0	
Group III ..	112	1 8 9	173 0 0	
Rosewood sizes ..	27	3 12 2	101 9 0	
To Public—				
Teak	830	2 4 1	1,870 4 0	
Group I	1,349	1 0 5	1,381 4 0	
Group II ..	33	0 8 6	17 8 0	
Group III ..	353	0 10 4	227 7 0	
Rosewood sizes ..	417	2 0 0	833 15 0	
Miscellaneous species	97	0 11 7	70 0 0	
	5,707	1 14 10	11,009 6 0	
Less adjustments regarding previous year's sales.			744 15 1	
				10,264 6 11
By Recovery of value of timber lost by lorry contractor				6 4 0
By Value of closing stocks—				
(i) As certified by Forest Utilization Officer (valued at average selling price of 1929-30)	4,579	1 11 4		7,822 7 0
(ii) Stock suspense ..	537	(Not valued.)		
Balance being net loss transferred to Profit and Loss Account ..				1,537 2 1
Total ..				**19,630 4 0**

II. MOUNT STUART FORESTS—*cont.*

Spokes and Felloes Production and Trading Account for the year ending 31st March 1931.

Expenses.				Receipts.			
Particulars. (1)	Rate per set. (2)	Amount. (3)	Amount. (4)	Particulars. (5)	Rate per set. (6)	Amount. (7)	Amount. (8)
	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.
To Opening stock on 1st April 1930—			6,204 3 10	By sale by Forest Utilization Officer—			
Conversion charges, 317½ sets	6 0 0	1,905 0 0		To Agent, 7 sets ..	8 0 0	56 0 0	
				To Public, 39 ,, ..	19 5 9	755 0 0	
Carting charges, 312½ sets	4 0 0	1,250 0 0		To suspense sales, 285 sets ..	8 0 0	2,280 0 0	
Share of District overheads, 317½ sets ..	5 7 6	1,735 9 0	4,890 9 0	331 sets		3,091 0 0	
	15 7 6			By sales by District Forest Officer—			
Cost of spokes and felloes received from the Punachi range, 16½ sets	15 7 6		255 3 9	To Public, 200 sets.	15 0 0	3,000 0 0	
				Sales at Guntur, 31 sets..	9 0 10	280 10 0	6,371 10 0
				562 sets	11 5 5		
Share of Forest Utilization Officer's Pollachi depot expenses, 46 sets ..	0 13 4·5	38 7 6		By value recovered of spokes and felloes lost in transit ..			5 10 0
Share of Utilization Officer's overheads, 46 sets	0 6 3·0	18 0 0	56 7 6	,, value of closing stock (valued at V. S. P. which is less than cost of production) ..			
	1 3 7·5			At felling and Topslip areas 48 sets .. At Pollachi depot, 121 sets..			
				169 sets	11 5 5		1,916 3 5
				,, Balance being net loss transferred to Profit and Loss Account ..			3,1 3 0 8
Total ..			**11,406 8 1**	**Total** ..			**11,406 8 1**

II. MOUNT STUART FORESTS—*cont.*

Profit and Loss Account for the year ending 31st March 1931.

PART I.

Expenses. Particulars. (1)		Amount. (2)	Receipts. Particulars. (3)		Amount. (4)
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
To Loss on sawn timber trading	1,537 2 1		By Profit on log trading	6,206 0 7	
Loss on spokes and felloes.	3,113 0 8		,, on Madura consignments ..	423 6 0	6,629 6 7
Loss on Pierce Leslie's consignment	624 15 2	5,275 1 11	Interest on depreciation reserve deposit		881 8 0
Interest on capital chargeable to Profit and Loss Account		14,311 0 0	Bamboo coupe sales		2,400 0 0
Value of working elephants died	3,158 5 4		Miscellaneous receipts		481 7 3
Less depreciation written off on the above	255 5 4	2,903 0 0	Balance carried down to Part II of the account		13,454 6 11
Compensation paid by Forest Utilization Officer to lorry contractor ..		246 4 0			
Compensation paid to the heirs of a coolie died by accident		75 0 0			
Depreciation on saw mill buildings at Topslip written off as a result of revaluation		785 15 10			
Salaries, wages and other miscellaneous expenses on Topslip mill incurred by Forest Engineer ..		250 7 0			
Total ..		**23,846 12 9**	**Total ..**		**23,846 12 9**

PART II.

To Balance from Part I of the account brought down ..		13,454 6 11	By Balance at depreciation reserve account on permanent roads (exploitation) transferred ..		12,068 0 0
Net loss on Howards consignments		2,268 2 10	Balance net loss for the year transferred to the Balance sheet ..		3,704 3 2
Value of oils and stores, etc., used up in last year ..		49 9 5			
Grand Total ..		**15,772 3 2**	**Grand Total ..**		**15,772 3 2**

II. MOUNT STUART FORESTS—*cont.*

Production Account—Estimates for 1931–1932 and 1932–1933.

Expenses.				Receipts.			
Particulars. (1)	Budget Estimate, 1931–1932. (2)	Revised Estimate, 1931–1932. (3)	Budget Estimate, 1932–1933. (4)	Particulars. (5)	Budget Estimate, 1931–1932. (6)	Revised Estimate, 1931–1932. (7)	Budget Estimate, 1932–1933. (8)
	RS.	RS.	RS.		RS.	RS.	RS.
To Felling and Logging ..	4,900	2,600		By Transfer to Trading account	1,26,000	87,200	..
Dragging	22,000	15,200					
Sawing and squaring to facilitate carting	1,400	300					
Carting charges to Pollachi ..	40,000	17,900					
Overheads—							
Demarcation	100	200					
Rents on Tekkadi leased forests	2,500	2,500					
Rent of buildings and furniture	1,600	1,900					
Telephone line—Maintenance, interest and depreciation.	400	700					
Postage and telegrams ..	200	200					
Commission to bazaarman ..	100	..					
Anti-malarial measures ..	700	400					
Medicines	200	100					
Working plan	600	600					
Repairs to roads less contribution from District Board.	10,000	10,000					
Construction and repairs to temporary sheds ..	1,100	500					
Repairs to dam and channel.	50	..					
Tools and articles written off.	1,100	800					
Establishment charges—temporary	800	800					
Share of range executive establishment	9,600	8,600					
Supervision and Management—							
Share of District Forest Officer and his staff ..	9,000	7,400					
Leave contribution ..	3,800	1,400					
Pensionary contribution ..		1,300					
Share of direction charges ..	1,200	1,200					
Interest and depreciation on water-supply system at Topslip	350	800					
Audit fee	1,500	2,000					
Interest on Capital chargeable to production account ..	10,300	9,400					
Depreciation on Ghat roads ..	2,500	..					
Petty miscellaneous expenses.	..	400					
Total ..	**1,26,000**	**87,200**	.. *	**Total** ..	**1,26,000**	**87,200**	.. *

* Decommercialized with effect from the 1st April 1932.

II. MOUNT STUART FORESTS—*cont.*

Trading Account—Estimates for 1931–1932 and 1932–1933.

Expenses.

Particulars. (1)	Budget Estimate, 1931–1932. (2)	Revised Estimate, 1931–1932. (3)	Budget Estimate, 1932–1933. (4)
	RS.	RS.	RS.
To **Opening stock**—			
Logs—			
At felling area	39,100	27,800	
At Pollachi depot	21,300	47,700	
Sawn timber	..	7,800	
Spokes and felloes—			
At Pollachi depot	6,600	} 1,900	
At felling area and Topslip ..	200		
Logs at Madura with agent ..	..	700	
Cost of production for the year transferred from the Production Account ..	1,26,000	87,200	
Cost of timber received from non-commercial areas—			
Timber	} 25,400	23,700	
Spokes and felloes ..			
Cost of conversion of spokes and felloes and carting them to Pollachi	4,000	2,700	
Cost of handling charges at Pollachi depot ; railway freight and transport charges of logs consigned to Madura	6,100	..	
Commission to sales agent at Madura	..	100	
Selling expenses—			
Utilization division establishment charges	} 13,400	7,700	
Commission to agent ..		100	
Expenditure incurred by the Forest Utilization Officer on consignments ..	4,000	..	
Preparation of samples ..	1[illegible]0	..	
Share of rent and depreciation on Pollachi depot building under the Forest Utilization Officer	..	600	
Gross profit for the year transferred to Profit and Loss Account	6,100	1,900	
Total ..	2,72,300	2,09,900	.. *

Receipts.

Particulars. (5)	Budget Estimate, 1931–1932. (6)	Revised Estimate, 1931–1932. (7)	Budget Estimate, 1932–1933. (8)
	RS.	RS.	RS.
By **Sales**—			
Logs—			
At Pollachi depot ..	1,61,500	1,07,500	
At Topslip depot ..	12,200	5,000	
Sawn timber ..	..	7,800	
Spokes and felloes ..	8,000	5,000	
Overseas sales of logs ..	7,000	..	
Sale of timber in Madura	15,000	800	
Sale of porotes and cut ends at Pollachi ..	..	500	
By **Closing stock**—			
Logs—			
At Pollachi depot ..	26,400	39,300	
At felling area ..	36,300	42,300	
Spokes and felloes—			
At Pollachi ..	5,700	1,300	
At Topslip ..	200	400	
Loss transferred to Profit and Loss Account ..	..	..	
Total ..	2,72,300	2,09,900	.. *

* Decommercialized with effect from the 1st April 1932.

II. MOUNT STUART FORESTS—*cont.*

Profit and Loss Account—Estimates for 1931–1932 and 1932–1933.

Expenses.				Receipts.			
Particulars. (1)	Budget Estimate, 1931–1932. (2)	Revised Estimate, 1931–1932. (3)	Budget Estimate, 1932–1933. (4)	Particulars. (5)	Budget Estimate, 1931–1932. (6)	Revised Estimate, 1931–1932. (7)	Budget Estimate, 1932–1933. (8)
	RS.	RS.	RS.		RS.	RS.	RS.
To Gross loss transferred from the Trading account	..	..		By Gross profits transferred from trading account.	26,100	1,900	
Interest on capital chargeable to Profit and Loss account.	16,100	12,600		Interest on depreciation reserve deposited with Government ..	1,300	1,200	
Petty office expenses ..	100	..		Bamboo coupe sales ..	1,500	..	
Salaries, wages and other miscellaneous expenses on the Topslip mill incurred by the Forest Engineer, including oil, stores, etc. ..	..	200		Fines and forfeitures ..	100	100	
Collection of Minor forest produce	..	..		Elephant hire ..	100	..	
Net profit	13,200	..		Miscellaneous receipts ..	300	400	
				Sale of ivory ..	..	100	
				Sale of minor forest produce	..	..	
				Net loss	..	9,100	
Total ..	29,400	12,800	.. †	Total ..	29,400	12,800	.. †

† Decommercialized with effect from the 1st April 1932.

III. NILAMBUR VALLEY FORESTS.

Summarized Balance Sheets as on 31st March 1931.

EXPLOITATION.

CAPITAL AND LIABILITIES.

(1)	(2) RS. A. P.
Capital, Government of Madras	4,40,888 11 0
Capital Suspense	1,643 9 7
Reserve for Expenses Due to Government	48,790 14 5
Reserve for Bad and Doubtful Advances	407 5 0
Sundry Liabilities	25,096 15 7
Regeneration Revenue Payable	53,613 9 9
Current Accounts, etc. ..	3,122 6 4
Profit and Loss Account ..	1,85,508 10 4
Total ..	7,59,072 2 0

PROPERTY AND ASSETS.

(3)	(4) Exploitation including mechanical extraction. RS. A. P.	(5) Saw Mill. RS. A. P.	(6) General Trading. RS. A. P.	(7) Total. RS. A. P.
Assets—				
Lands	2,651 10 0			2,651 10 0
Roads	61,610 4 3			61,610 4 3
Canals	2,042 7 0			2,042 7 0
Plant and Machinery	5,782 4 0	7,785 4 8		13,567 8 8
Furniture ..	..	14 2 0		14 2 0
	72,086 9 3	7,799 6 8		79,885 15 11
Live, Rolling and Floating Stocks.	12,589 0 0	..		12,589 0 0
Stores and Spares.	2,950 5 10	1,239 14 5		4,190 4 3
Empty Cans ..	76 0 0	..		76 0 0
Working Plans (Preliminary Expenses) ..	11,980 14 3	..		11,980 14 3
Loose Tools, etc.	3,664 2 6	1,746 1 2		5,410 3 8
Timber Stocks ..	..	..	2,36,284 10 0	2,36,284 10 0
Bamboo Stocks ..	..	..	696 0 0	696 0 0
Book Debts ..	..	..	1,03,290 13 7	1,03,290 13 7
Forest Utilization Officer's Current Account ..	..	..	78,027 0 11	78,027 0 11
Advances and Deposits ..	..	..	40,601 5 9	40,601 5 9
Depreciation Reserve Deposit ..	..	..	16,965 1 9	16,965 1 9
Cash Balances ..	..	..	1,69,056 2 11	1,69,056 2 11
Service Stamps ..	..	..	18 9 0	18 9 0
Total ..	1,03,346 15 10	10,785 6 3	6,44,939 11 11	7,59,072 2 0

GENERAL FOREST ADMINISTRATION.

Capital	1,63,623 4 1	Lands	4,268 3 8
		Buildings	1,46,902 15 7
		Wells	3,624 5 2
		Elephant Kraals	1,368 12 3
		Furniture	4,929 6 11
		Crockery	409 7 9
		Elephants under Training	1,760 0 9
Total ..	1,63,623 4 1	Total ..	1,63,263 4 1

REGENERATION.

Capital	4,83,575 1 7	Regeneration Expenditure to end of 31st March 1931	4,09,787 14 3	
		Interest on above	61,276 6 2	
				4,71,064 4 5
		Preliminary Expenses (Working Plans) ..		11,980 14 2
		Plant and Machinery as per Revaluation ..		74 0 0
		Loose Tools		455 15 0
Total ..	4,83,575 1 7	Total ..		4,83,575 1 7

III. NILAMBUR VALLEY FORESTS—*cont.*

Detailed Balance Sheet as on 31st March 1931.

CAPITAL AND LIABILITIES.

(1)	(2) RS. A. P.	(3) RS. A. P.	(4) RS. A. P.
EXPLOITATION CAPITAL—			
Per last Balance Sheet ..		4,95,480 6 0	
Less withdrawal of working capital as per G.O. No. 141, Development, dated 2nd February 1931 ..		70,000 0 0	
		4,25,480 6 0	
ADD CREDITS—			
Amount placed at credit for the construction of a road from Nedungayam to Karulai ..		17,800 0 0	
Expenditure on lands recouped ..		5 5 0	
		4,43,285 11 0	
LESS DEBITS—			
Value of elephants transferred to Wynaad Division		2,397 0 0	4,40,888 11 0
SUSPENSE CAPITAL—			
Expenditure on roads awaiting recoupment per contra			1,643 9 7
GENERAL FOREST ADMINISTRATION CAPITAL—			
Balance per last Balance Sheet ..		1,50,469 1 10	
Add credits during the year—			
Expenditure on elephant capturing and under-training elephants ..	3,633 8 0		
Capital expenditure on buildings, wells, etc. ..	11,110 11 0		
Cost of Railway Officer's quarters and well at Beypore ..	3,122 12 8	17,866 15 8	
		1,68,336 1 6	
LESS DEBITS—			
Value of under-training elephants transferred, sold, etc.	4,607 14 6		
Loss in revaluation of crockery, etc.	104 14 11	4,712 13 5	1,63,623 4 1
Carried over ..			6,06,155 8 8

PROPERTY AND ASSETS.

(5)	(6) RS. A. P.	(7) RS. A. P.	(8) RS. A. P.
LANDS (GENERAL FOREST ADMINISTRATION)—			
Per last Balance sheet ..		4,042 12 8	
Additions during the year ..		585 7 0	4,628 3 8
LANDS (EXPLOITATION)—			
Per last Balance sheet ..		2,646 5 0	
Additions during the year ..		5 5 0	2,651 10 0
BUILDINGS (GENERAL FOREST ADMINISTRATION)—			
Per last Balance sheet ..		1,34,454 9 1	
Additions during the year ..		12,448 6 6	1,46,902 15 7
WELLS (GENERAL FOREST ADMINISTRATION)—			
Per last Balance sheet ..		2,672 1 11	
Additions during the year ..		952 3 3	3,624 5 2
ELEPHANT KRAALS (GENERAL FOREST ADMINISTRATION).			1,368 12 3
ROADS (EXPLOITATION)—			
Per last Balance sheet ..		42,166 10 8	
Additions during the year ..			
Half cost of construction of Mancheri Road.	1,584 9 3		
Expenditure on construction of road from Karulai to Nedungayam ..	17,859 0 4	19,443 9 7	61,610 4 3
CANALS (EXPLOITATION)—			
Per last Balance sheet ..		3,142 3 3	
Less written off during the year.		1,099 12 3	2,042 7 0
PLANT AND MACHINERY (EXPLOITATION)—			
Per last Balance sheet ..		302 13 2	
Less depreciation per last balance sheet ..	107 5 3		
Less depreciation for the year ..	25 7 11	132 13 2	170 0 0
Carried over ..			2,22,998 9 11

III. NILAMBUR VALLEY FORESTS—*cont.*

Detailed Balance Sheet as on 31st March 1931—*cont.*

CAPITAL AND LIABILITIES.

(1)	(2)	(3)	(4)
	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..			6,06,155 8 8
REGENERATION CAPITAL—			
Per last Balance sheet ..		4,94,514 6 11	
Add credits during the year—			
Expenses during the year on sowing and planting ..	41,727 12 7		
Proportion of Conservators' and Chief Conservators' overheads.	3,000 0 0		
Leave and Pension Contribution ..	2,984 6 0		
Overseas pay and passage allowance..	1,414 0 0		
Rent of buildings and furniture ..	2,241 6 0		
Interest on capital ..	14,357 0 0	65,724 8 7	
		5,60,238 15 6	
Less debits—			
Cost of compartments final-felled ..	330 7 11		
Value of thinnings adjusted during the year ..	76,320 5 8		
Value of tools lost and value recovered ..	13 0 4	76,663 13 11	4,83,575 1 7
RESERVE FOR BAD AND DOUBTFUL ADVANCES			407 5 0
RESERVE FOR EXPENSES DUE TO GOVERNMENT—			
Forest Utilization Officer's overheads ..	10,999 0 0		
Direction charges of Conservator and Chief Conservator ..	3,000 0 0	13,999 0 0	
Audit fee ..		1,500 0 0	
Value of forms and stationery remaining to be adjusted ..		149 1 0	
Cost of compartments clear-felled ..		330 7 11	
Carried over ..		15,978 8 11	10,90,137 15 3

PROPERTY AND ASSETS.

(5)	(6)	(7)	(8)
	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..			2,22,998 9 11
PLANT AND MACHINERY (BEYPORE MILL)—			
Per last Balance sheet ..		23,074 9 8	
Less depreciation per last Balance sheet ..	14,832 6 6		
Less depreciation for the year ..	456 14 6	15,289 5 0	7,785 4 8
PLANT AND MACHINERY (REGENERATION)—			
Per last Balance sheet ..		75 0 0	
Less written off during the year.		1 0 0	74 0 0
TRACTOR AND LOGGING EQUIPMENT—			
Per last Balance sheet ..		8,344 4 0	
Less depreciation per last Balance sheet ..	2,016 12 0		
Less depreciation for the year ..	715 4 0	2,732 0 0	5,612 4 0
FURNITURE (GENERAL FOREST ADMINISTRATION)—			
Per last Balance sheet ..		4,783 3 4	
Additions during the year ..	111 7 0		
Excess found as per revaluation.	34 12 7	146 3 7	4,929 6 11
FURNITURE (SAW MILL)—			
Per last Balance sheet ..		22 12 0	
Less depreciation per last Balance sheet ..		8 10 0	14 2 0
CROCKERY (GENERAL FOREST ADMINISTRATION)—			
Beypore rest-house per last Balance sheet.	123 3 0		
Less written off during the year.	14 11 0	108 8 0	
Circuit house per last Balance sheet ..	290 0 4		
Additions during the year ..	42 9 0		
	332 9 4		
Less written off during the year.	31 9 7	300 15 9	409 7 9
Carried over ..			2,41,823 3 3

III. NILAMBUR VALLEY FORESTS—*cont.*

Detailed Balance Sheet as on 31st March 1931—*cont.*

CAPITAL AND LIABILITIES.

(1)	(2) RS. A. P.	(3) RS. A. P.	(4) RS. A. P.
Brought forward ..		15,978 8 11	10,90,137 15 3
RESERVE FOR EXPENSES DUE TO GOVERNMENT—*cont.*			
Supervision charges of Inspector of Livestocks ..		1,504 0 0	
		17,482 8 11	
Pension contribution	1,594 2 0		
Leave salary contribution ..	1,600 9 0	3,194 11 0	
Overseas and passage pay ..		1,352 0 0	
Rent of buildings.	3,666 0 0		
Rent of furniture	422 10 6	4,088 10 6	
Interest on capital.		23,293 0 0	
		49,410 14 5	
Less interest on Depreciation reserve deposit ..		620 0 0	48,790 14 5
REGENERATION REVENUE (NET) PAYABLE ..			53,613 9 9
CURRENT ACCOUNTS, ETC.—			
Accountant-General's suspense account ..		3,082 6 4	
Forest Engineer's current account.		40 0 0	3,122 6 4
LIABILITIES—			
For goods supplied.		1,737 15 4	
Establishment charges for March 1931		1,351 1 0	
Lease rent due ..		976 15 8	
Advances from other divisions ..		908 0 0	
Deposits from customers and contractors per contra		15,217 8 0	
Beypore coconut tope lease suspense ..		2,855 0 5	
Kuttikanam paid in excess		1,425 0 0	
Other expenses due.		625 7 2	25,096 15 7
PROFIT AND LOSS ACCOUNT—			
Net profit for the year			1,85,508 10 4
Carried over ..			14,06,270 7 8

PROPERTY AND ASSETS.

(5)	(6) RS. A. P.	(7) RS. A. P.	(8) RS. A. P.
Brought forward ..			2,41,823 3 3
REGENERATION— Expenditure on plantations to end of 31st March 1931		4,09,787 14 3	
Interest on above to end of 31st March 1931		61,276 6 2	4,71,064 4 5
ELEPHANTS UNDER TRAINING (GENERAL FOREST ADMINISTRATION)			1,760 0 9
LIVESTOCKS— Working elephants less depreciation.		10,006 0 0	
Buffaloes as per revaluation ..		1,680 0 0	11,686 0 0
ROLLING AND FLOATING STOCK— Carts as per revaluation ..		323 0 0	
Boats as per revaluation ..		580 0 0	903 0 0
STORES AND SPARES—			
Provision stock ..		182 5 7	
Power in stock ..		106 5 6	
Stores stock (Mechanical Extraction).		265 12 7	
Spares, etc. (Mechanical Extraction).		2,395 14 2	
Stores stock (Saw Mill) per last balance sheet ..		1,239 14 5	4,190 4 3
EMPTY CANS ..			76 0 0
PRELIMINARY EXPENSES (Working Plans) Exploitation			11,980 14 3
PRELIMINARY EXPENSES (Working Plans) Regeneration			11,980 14 2
LOOSE TOOLS AND INSTRUMENTS— Survey instruments (Exploitation) as per revaluation statement ..		1,363 8 0	
Loose tools (Exploitation) as per revaluation statement		1,774 8 6	
Loose tools (Beypore Depot) as per revaluation.		526 2 0	
Loose tools (Saw Mill) per last balance sheet ..		1,746 1 2	5,410 3 8
LOOSE TOOLS (REGENERATION) ..			455 15 0
			7,61,330 11 9

III. NILAMBUR VALLEY FORESTS—*cont.*

Detailed Balance Sheet as on 31st March 1931—*cont.*

CAPITAL AND LIABILITIES.				PROPERTY AND ASSETS.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..			14,06,270 7 8	Brought forward ..			7,61,330 11 9
				TIMBER STOCK AS AT 31ST MARCH 1931—			
				As per Forest Trading account ..		1,42,506 14 0	
				As per Sleeper Trading account ..		46 10 8	
				As per Log Trading account ..		66,827 4 0	
				As per sawn timber trading account.		26,903 13 4	2,36,284 10 0
				BAMBOO STOCK (AT BEYPORE DEPOT)..			696 0 0
				BOOK DEBTS (considered good) ..			1,03,290 13 7
				FOREST UTILIZATION OFFICER'S CURRENT ACCOUNT			78,027 0 11
				ADVANCES AND DEPOSITS—			
				General Forest Administration Expenses recoverable		22,554 4 1	
				Capital (exploitation) expenditure recoverable ..		1,643 9 7	
				Objection book advances		868 0 0	
				Advances recoverable, good ..	94 0 0		
				Advances recoverable, doubtful ..	407 5 0	501 5 0	
				Prepaid expenses ..		16 11 1	
				Deposits in Treasury		12,242 8 0	
				Deposits in Post Office		2,775 0 0	40,601 5 9
				DEPRECIATION RESERVE DEPOSIT ..			16,965 1 9
				CASH BALANCES—			
				Personal ledger No. II account (Imperial Bank of India, Calicut) ..		1,48,392 13 10	
				Personal ledger No. I-A account (Imperial Bank of India, Calicut) ..		7,064 3 0	
				Personal ledger No. I-B account (Sub-Treasury, Manjeri).		12,911 6 11	
Carried over ..			14,06,270 7 8	Carried over ..		1,68,368 7 9	12,37,195 11 9

III. NILAMBUR VALLEY FORESTS—*cont.*

Detailed Balance Sheet as on 31st March 1931—*cont.*

CAPITAL AND LIABILITIES. (1)	(2) RS. A. P.	(3) RS. A. P.	(4) RS. A. P.	PROPERTY AND ASSETS. (5)	(6) RS. A. P.	(7) RS. A. P.	(8) RS. A. P.
Brought forward ..			14,06,270 7 8	Brought forward ..		1,68,368 7 9	12,37,195 11 9
				CASH BALANCES—*cont.*			
				Cash balance with District Forest Officer		200 0 0	
				Cash balance with Range Officer, Nilambur ..		247 8 6	
				Cash balance with Range Officer, Amarampalam ..		26 6 4	
				Cash balance with Head Clerk, District Forest Officer's office ..		24 4 10	
				Cash balance—District Range Officer, Beypore.		33 14 0	
				Cash balance with Extra Assistant Conservator in charge of sleeper operations ..		155 9 6	1,69,056 2 11
				SERVICE POSTAGE STAMPS			18 9 0
Grand Total ..			14,06,270 7 8	**Grand Total** ..			14,06,270 7 8

Examined and found correct subject to my report * of even date.

MADRAS,
3rd September 1931.

A. RENGASWAMI AYYAR,
Assistant Director of Commercial Audit.

* Not printed.

III. NILAMBUR VALLEY FORESTS—*cont.*

Part A—Production Account.

FOR THE YEAR ENDING 31ST MARCH 1931 (FELLING AND TRANSPORT TO RIVERSIDE).

Particulars.	Nilambur Range. Quantity.	Nilambur Range. Plantations Teak. Rate per cubic foot.	Nilambur Range. Natural forests Miscellaneous species. Rate per cubic foot.	Nilambur Range. Amount.	Amarampalam Range. Quantity.	Amarampalam Range. Plantations Teak. Rate per cubic foot.	Amarampalam Range. Natural forests Miscellaneous species. Rate per cubic foot.	Amarampalam Range. Amount.	Total charges.
	C. FT.	RS. A. P.	RS. A. P.	RS. A. P.	C. FT.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
DEBITS—									
1. To Felling and conversion charges—									
Plantations— RS.									
Leased forests . . 58,023									
Reserved forests 10,069	68,092	0 0 2·7		944 13 11	10,619	0 0 3·5		194 15 0	1,139 12 11
Natural forests—									
Leased	68,606		0 0 6·3	2,233 15 1	127,821				
Reserved . . Nil					15,578		0 0 11·1	8,280 6 7	10,514 5 8
					143,399				
2. Rent of leased lands—									
Plantations . . 1,11,911									
Natural forests . . 68,878	180,789	0 0 1·4	0 0 1·4	1,337 3 8	127,821	(N.F.)	0 0 1·1	(*a*)700 0 0	2,037 3 8
3. Dragging charges—									
Plantations	149,861	0 0 9·1		7,086 8 4	94,114	0 1 6·3		8,990 7 9	16,077 0 1
Natural forests . .	57,814		0 0 4·4	1,326 10 9					
					78,476	(Livestock)	(0 0 9·66)	(3,950 3 5)	
					45,367	(Tractor)	(0 2 2·52)	(6,259 8 7)	
					123,843	(Weighted average rate.)	0 1 3·8	10,209 12 0	11,536 6 9
4. Carting charges—									
Plantations . .					15,029	0 1 10·7		1,775 9 11	1,775 9 11
Natural forests . .	22,466		0 1 1·3	1,555 2 7	71,783		0 1 5·4	6,493 5 2	8,048 7 9
5. District overheads . .	190,928	0 1 7·4	0 1 7·4	19,260 10 5	227,088	0 1 7·4	0 1 7·4	22,908 6 8	42,169 1 1
Total . .		0 2 8·6	0 3 8·8	33,745 0 9	. .	0 5 3·9	0 5 4·8	59,552 15 1	93,297 15 10
CREDITS—									
By transfer to Forest Trading Account									93,297 15 10
Total . .									**93,297 15 10**

Part B—Production Account.

FOR THE YEAR ENDING 31ST MARCH 1931 (FLOATING TO BEYPORE).

Particulars.	Nilambur Range. Quantity	Nilambur Range. Plantations. Rate per cubic foot.	Nilambur Range. Natural forests. Rate per cubic foot.	Nilambur Range. Amount.	Amarampalam Range. Quantity (Plantation and natural forests timber).	Amarampalam Range. Rate per cubic foot. Floating by boats.	Amarampalam Range. Floating by bamboos. Rate per cubic foot.	Amarampalam Range. Amount.	Total.
	C. FT.	RS. A. P.		RS. A. P.	C. FT.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
DEBITS—									
1. Floating charges—									
Plantations	130,120	0 2 6·8		20,869 8 8	120,928 (by boats)	0 4 0·5		30,523 9 10	} 61,047 3 6
					105,113 (by bamboos)		0 1 5·6	9,654 1 0	
2. Share of elephant and buffalo upkeep charges for assisting floating work	130,120			14 13 6	120,928 (by boats)	0 0 1·9		1,165 3 9	} 4,197 3 3
					105,113 (by bamboos)		0 0 5·5	3,017 2 0	
3. Bamboo operations . .	130,120	0 0 3·1		2,126 13 10	105,113		0 0 9·7	5,289 14 5	7,416 12 3
4. Tana expenses	130,120	0 0 0·4		251 2 4	226,041	0 0 0·4	0 0 0·4	436 9 8	687 12 0
Total . .		0 2 10·3		23,262 6 4		0 4 2·8	0 2 9·2	50,086 8 8	73,348 15 0
						Weighted average rate (Amarampalam range) Rs. 0–3–6·5			
CREDITS—									
By transfer to Forest Trading Account									73,348 15 0
Total . .									**73,348 15 0**

(*a*) Lease rent of Nellikutta forests.

III. NILAMBUR VALLEY FORESTS—*cont.*

SCHEDULE SHOWING THE DETAILS OF DISTRICT OVERHEAD CHARGES TO EXPLOITATION FOR THE YEAR ENDED 31ST MARCH 1931.

Particulars. (1)	Amount. (2) RS.	A.	P.
Share of Range and District Establishment	15,646	6	9
Overseas and passage pay	1,352	0	0
Leave and pension contribution	3,117	3	0
Direction charges	3,000	0	0
Share of Inspector of Live Stock	1,504	0	0
Interest on Exploitation capital	8,150	0	0
Audit fee	1,500	0	0
Preliminary expenses written off (working plans)	1,711	8	11
Repairs to roads	976	0	11
Rent of buildings and furniture (net)	2,241	6	0
Postage and telegrams	428	5	0
Tolls and miscellaneous articles written off	1,426	9	0
Stationery and forms	568	13	4
Miscellaneous and contingent expenditure (includes telephone, rent and sundry repairs).	546	12	2
Total	42,169	1	1

	1930–1931. Quantity produced. C.FT.	Apportionment of overheads. RS.	A.	P.
Apportioned as—				
Nilambur Range	190,928	19,260	10	5
Amarampalam Range	227,088	22,908	6	8
	418,016	42,169	1	1
Rate per cubic foot		0	1	7·4

III. NILAMBUR VALLEY FORESTS—*cont.*

Forest Trading Account for the year ending 31st March 1931.

Expenses.

Particulars. (1)	Amount. (2) RS. A. P.	Amount. (3) RS. A. P.
To Value of opening stocks in forests—		
Fuel stocks ..	1,099 2 6	
Timber stocks ..	1,31,936 13 1	1,33,035 15 7
To Production account—Part A..	93,207 15 10	
Production account—Part B.	73,348 15 0	1,66,646 14 10
To Value of thinnings adjusted at purchase prices. Rate per c. ft.		
Nilambur range .. 53,200	44,514 1 2	
Amarampalam range .. 66,436	31,806 4 6	76,320 5 8
119,636		
Miscellaneous expenses--		
Fuel operations ..	4 11 0	
Expenditure on final classification of last year's fellings ..	15 12 0	20 7 0
To Balance being profit	..	41,025 10 4
Total ..		4,17,049 5 5

Receipts.

Particulars. (4)	Quantity. (5) C.FT.	Average rate. (6) RS. A. P.	Amount. (7) RS. A. P.	Amount. (8) RS. A. P.
By Sales in the Forests—				
Teak logs	20,875	1 1 10	23,228 5 0	
Teak poles	67,405	0 7 1	29,918 1 6	
Miscellaneous species.	31,902	0 5 5	10,874 8 4	64,020 14 10
	120,182			
Average rate per c.ft. ..		0 8 6		
By sale of unmarketables (Removed by contractor)..	28,380	0 1 3		2,253 6 9
By sale of spokes and felloes	973	0 10 3		624 5 0
By sale of rejections ..	809			45 8 0
	150,344			
By sale of top ends and karias				73 13 0
By sale of fuel.. ..				1,642 7 5
By value of timber used (departmentally valued at average special pay specieswar)	2,066			1,944 4 7
By cost of timber floated to Beypore depot (*a*)—				
Nilambur range—				
1929–1930 stocks Teak	120,059	0 5 9·1	43,208 11 9	
Miscellaneous species.	2,628	0 7 4·6	1,212 11 5	
1930–1931 stocks Teak	5,416	0 5 6·9	1,887 2 2	
Floats	2,291	actuals	490 9 3	
	130,394		46,799 2 7	
Amarampalam range—				
1929–1930 stocks Teak	58,937	0 9 3·6	34,257 2 1	
Miscellaneous species.	166,025	0 10 1·3	1,04,889 12 1	
1930–1931 stocks Miscellaneous species.	593	0 8 11·3	331 6 5	
Floats	499	actuals	80 15 5	1,86,358 6 7
	226,054			2,56,963 2 2
By cost of timber taken for Axe-hewn sleepers.	1,391	0 1 7·4	140 8 9	
For hand-sawn sleepers—				
Nilambur range ..	33,065	0 3 8·8	7,715 2 8	
Amarampalam range ..	27,274	0 5 4·8	9,204 15 7	
Amarampalam (Inaccessible net outturn) ..	4,682	0 1 7·4	473 1 3	17,533 12 3
By value of timber sent on consignment overseas (Amarampalam range)	135	0 5 4·8		45 9 0
By value of closing stocks—				
Nilambur range ..	151,488		65,075 10 3	
Amarampalam range.	206,505		77,431 3 9	1,42,506 14 0
Total ..				4,17,049 5 5

(*a*) The rates adopted for logs floated to Beypore are arrived at as follows :—

	1929–1930 stocks. Nilambur Range. Rate per c.ft. Teak. RS. A. P.	1929–1930 stocks. Nilambur Range. Rate per c.ft. Miscellaneous species. RS. A. P.	1929–1930 stocks. Amarampalam Range. Rate per c.ft. Teak. RS. A. P.	1929–1930 stocks. Amarampalam Range. Rate per c.ft. Miscellaneous species. RS. A. P.	1930–1931 stocks. Nilambur Range. Rate per c.ft. Teak. RS. A. P.	1930–1931 stocks. Nilambur Range. Rate per c.ft. Miscellaneous species. RS. A. P.	1930–1931 stocks. Amarampalam Range. Rate per c.ft. Miscellaneous species. RS. A. P.
Cost of production ..	0 2 10·8	0 4 1·1	0 5 9·1	0 6 6·8	0 2 8·6	..	0 5 4·8
Floating charges for 1930–1931 (production account Part B) ..	0 2 10·3	0 3 3·5 (29–30 rate)	0 3 6·5	0 3 6·5	0 2 10·3	..	0 3 6·5
	0 5 9·1	0 7 4·6	0 9 3·6	0 10 1·3	0 5 6·9	..	0 8 11·3

Floats are valued at the actual expenses incurred on them.

III. NILAMBUR VALLEY FORESTS—*cont.*

Hand-sawn Sleeper Production and Trading Account for the year ending 31st March 1931.

PART I—PRODUCTION ACCOUNT.

Expenses.			Receipts.				
Particulars. (1)	Nilambur Range. (2)	Amarampalam Range. (3)	Particulars. (4)	Nilambur Range. (5)		Amarampalam Range. (6)	
	C. FT.	C. FT.		NOS.	C. FT.	NOS.	C. FT.
To Quantity of timber converted into sleepers.	33,065	27,274	Outturn of hand-sawn sleepers passed by Forest Utilization Officer—				
	33,065	27,274	Broad Gauge	218	681	2,200	6,875
Net value of timber used for conversion of sleepers in the inaccessible working circle ..		4,682	Metre Gauge	7,906	11,859	3,689	5,534
					12,540		12,409
Net value of rejected timber sold for conversion of axe-hewn sleepers	272	1,119	Outturn of scantlings ..		153		38
			Balance-rejections and wastage		20,372		14,827
					33,065		27,274
			Percentage of outturn of sleepers		37·9 per cent.		45·5 per cent.
			Outturn in sleepers passed by Forest Utilization Officer—				
			B.G.			1,295	4,047
			M.G.			423	635
							4,682
			Outturn passed by Forest Utilization Officer— B.G.			104	325
			M.G.	181	272	476	714
					272		1,039
			Total volume of sleepers passed by Forest Utilization Officer taken to production account—				
			B.G.	218	} 12,812	3,599	} 18,130
			M.G.	8,087		4,588	

PART II—PRODUCTION ACCOUNT.

Charges. (1)	Nilambur Range. Quantity. (2)	Rate per c.ft. (3)	Amount. (4)	Amarampalam Range. Quantity. (5)	Rate per c.ft. (6)	Amount. (7)	Total expenditure. (8)	Credit. (9)	Amount. (10)
	C.FT.	RS. A. P.	RS. A. P.	C. FT.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.
To Cost of timber used ..	12,812	0 9 8	7,742 10 5	18,130	0 8 7·7	9,791 1 10	17,533 12 3	By transfer to sleeper Trading account.	47,667 15 1
Sawing and transport charges	12,812	0 11 9·8	9,459 12 3	18,130	0 13 11·6	15,824 5 0	25,284 1 3		
Share of elephant upkeep charges for assisting in sleeper work ..	12,812	0 1 11·8	1,588 4 0	18,130	0 1 9·6	2,035 5 4	3,623 9 4		
Binding charges ..	12,812	0 0 4·8	322 3 0	18,130	0 0 1·4	132 14 6	455 1 6		
Other miscellaneous charges less sale proceeds of porotes, etc. ..	12,812	0 0 0·4	4 9	18,130	0 0 5·5	520 2 0	545 6 9		
Railway station depot expenses. ..	12,812	0 0 1·4	93 5 0	18,130	0 0 1·4	132 11 0	226 0 0		
Total cost ..		1 8 0·2	19,231 7 5		1 9 1·2	28,436 7 8	47,667 15 1		47,667 15 1

III. NILAMBUR VALLEY FORESTS—*cont.*

Hand-sawn Sleeper Production and Trading Account for the year ending 31st March 1931—*cont.*

PART III—TRADING ACCOUNT.

Expenses.				Receipts.					
Particulars.	Quantity.	Rate per c.ft.	Amount.	Particulars.	Quantity.	Quantity.	Rate per c.ft.	Amount.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	C.FT.	RS. A. P.	RS. A. P.		NO.	C.FT.	RS. A. P.	RS. A. P.	RS. A. P.
To Value of opening stocks			1,672 8 5	By Sale of sleepers*—					
				Broad Gauge I Class ..	3,809	11,903	2 9 1	30,583 12 0	
Expenses per production account ..			47,667 15 1	B.G. II Class ..	8	25	1 11 2	42 8 0	
				Total ..	3,817	11,928			
Expenditure on sawing scantlings out of cut ends ..	191		123 2 0	Metre Gauge I Class ..	12,845	19,268	2 0 3	38,799 0 0	
				M.G. II Class ..	43	64	1 6 8	90 13 0	
Forest Utilization Officer's overheads for passing sleepers.	31,260	0 0 10·1	1,650 0 0	Total ..	12,888	19,332			69,516 1 0
				Total ..		31,260			
Balance being profit ..			20,661 3 1	Average rate per cubic foot ..			2 3 7		
				Sale of scantlings		2,249	0 14 0		1,967 7 0
				Sale of rejected sleepers—					
				B.G. ..	32				
				M.G. ..	425				41 4 6
				By value of scantlings used departmentally ..		150	0 14 0	131 5 5	
				By value of rejected sleepers used departmentally—					
				B.G. ..	51				
				M.G. ..	85			72 0 0	203 5 5
				Closing stock—Value of unpassed sleepers in the Nilambur Range, M.G.	51	76			46 10 8
Total ..			71,774 12 7	**Total** ..					**71,774 12 7**

NOTE.—

		Nilambur Range.	Amarampalam Range.
		RS. A. P.	RS. A. P.
Production cost per sleeper	B.G.	4 11 1	4 14 5
	M.G.	2 4 0	2 5 8
Add—Forest Utilization Officer's overheads	B.G.	0 2 8	0 2 8
	M.G.	0 1 3	0 1 3
All in cost per sleeper	B.G.	4 13 9	5 1 1
	M.G.	2 5 3	2 6 11

* This is made up of—

	B.G. No.	M.G. No.
1929–30 stocks passed in 1930–31	..	210
1930–31 Do.	3,817	12,675
Sleepers sold to contractor	..	3
Total ..	3,817	12,888

III. NILAMBUR VALLEY FORESTS—*cont.*

Log Trading Account (Beypore Depot) for the year ending 31st March 1931.

Expenses.

Particulars. (1)	Quantity. (2)	Rate per c.ft. (3)	Amount. (4)	Amount. (5)
	C.FT.	RS. A. P.	RS. A. P.	RS. A. P.
To Opening stocks per last account.	113,974	0 6 10·8		49,151 4 7
Cost of logs floated down from Nilambur during the year per Forest Trading account ..				1,86,358 6 7
Hauling, untying and stacking, etc., charges ..	310,450	0 0 2·3	3,696 5 6	
To Depot expenses—				
Depreciation on canals Rs. 219–15–3				
Rent of buildings and furniture (net) Rupees 491–14–0				
Depreciation on boats and sundry machinery Rupees 118–7–11.				
Other depot expenses Rupees 4,766–11–0				
	310,450	0 0 3·5	5,597 0 2	
To Forest Utilization Officer's overheads ..	310,450	0 0 5·4	8,729 0 0	
				18,022 5 8
To balance being profit.				1,39,077 11 9
Total ..				3,92,609 12 7

Receipts.

Particulars. (6)	Quantity. (7)	Rate per c.ft. (8)	Amount. (9)	Amount. (10)
	C.FT.	RS. A. P.	RS. A. P.	RS. A. P.
By Sale at Beypore Depot—				
Teak ..	74,920	1 11 4	1,28,023 1 0	
Measurables No. 7883 ..	48,086	0 15 0	45,169 3 0	
Natural teak.	5,153	1 13 4	9,440 0 0	
Irul ..	33,780	0 15 2	31,986 6 0	
Poo Marudu..	102,203	0 11 10	75,343 5 9	
Kari Marudu.	4,071	0 11 1	2,820 10 0	
Venteak ..	8,538	0 15 2	8,094 3 6	
Vengai ..	691	0 14 6	626 3 6	
Rosewood ..	401	1 6 2	555 0 0	
Poles ..	32,607	0 9 11	20,187 4 0	
	310,450	1 0 7	3,22,245 4 9	
Add adjustments relating to previous year's sale			136 8 4	
				3,22,381 13 1
Value of timber issued to Forest Engineer for conversion into sawn timber at the Beypore mill ..	4,861	0 9 3·4		2,820 6 3
Value of timber (Poo Marudu Logs) issued for construction of Quarters in Beypore ..	185	0 13 3		153 3 3
Sale of miscellaneous poles, porotes and karias by Forest Utilization Officer.			215 14 0	
Sale of miscellaneous poles, porotes and karias by District Forest Officer ..			211 4 0	
				427 2 0
Value of closing stock ..	155,714	0 6 10·4		66,827 4 0
Total ..				3,92,609 12 7

III. NILAMBUR VALLEY FORESTS—*cont.*

Sawn Timber Trading Account (Beypore Mill) for the year ending 31st March 1931

Expenses.

Particulars. (1)	Quantity. (2)	Rate per c.ft. (3)	Amount. (4)	Amount. (5)
	C.FT.	RS. A. P.	RS. A. P.	RS. A. P.
To Opening stock—				
Value of timber ..	23,653	1 12 1		41,515 15 1
Cost of logs cut in the mill ..	4,861	0 9 3·4		
			2,820 6 3	
Outturn ..	3,164			
Percentage of outturn.	65·1 per cent			
Cost of outturn (per cubic foot).		0 14 3·1		2,820 6 3
Mill running expenses ..	3,164			
Salaries and wages ..			1,017 1 0	
Stores, oil, etc., consumed ..			2,249 8 0	
Depreciation on machinery ..			456 14 6	
			3,723 7 6	
Less value of saw dust and scraps sold ..		1 2 7·9	33 0 0	3,690 7 6
		2 0 11·0		
„ Forest Utilization Officer's expenses—				
Binding and transport charges.	9,539	0 1 2·4	715 3 0	
Depot expenses ..		0 0 10·7	533 11 0	
Overheads.		0 0 10	496 0 0	
		0 2 11·1	1,744 14 0	
Commission to agent ..	8,595	0 1 9·9	981 3 0	2,726 1 0
		0 4 9·0		
Total ..				**50,752 13 10**

Receipts.

Particulars. (6)	Quantity (7)	Rate per c.ft. (8)	Amount. (9)	Amount. (10)
	C.FT.	RS. A. P.	RS. A. P.	RS. A. P.
By Sales—				
To Agent—				
Teak ..	2,113	3 3 1	6,748 8 0	
Group I ..	6,482	1 13 3	11,850 10 0	
To Public—				
Teak ..	563	2 11 5	1,527 1 0	
Group I ..	381	1 9 8	610 13 0	
	9,539	2 2 9	20,737 0 0	
Less adjustments regarding last year's sales ..		31 5 0		
Less value of timber received from Kasaragode.		282 5 6	313 10 6	20,423 5 6
Sale of teak species in stacked ..			250 12 0	
Volume sale of rejections and porotes ..	1,936	0 4 1	496 2 0	746 14 0
Value of scantlings issued for construction of quarters at Beypore ..	139	1 13 1		252 10 7
Value of closing stock with Forest Utilization Officer ..	15,900			
Less rejects ..	572			
	15,328	1 12 1		26,903 13 4
Balance being loss ..				2,426 2 5
Total ..				**50,752 13 10**

III. NILAMBUR VALLEY FORESTS—*cont.*

Sawn Timber Trading Account (Olavakot Mill) for the year ending 31st March 1931 (*a*).

Expenses.					Receipts.				
Particulars.	Quantity.	Rate per c.ft.	Amount.		Particulars.	Quantity.	Rate per c.ft.	Amount.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	C.FT.	RS. A. P.	RS. A. P.	RS. A. P.		C.FT.	RS. A. P.	RS. A. P.	RS. A. P.
To **Opening stock**—					Sale of sawn timber by the Forest Engineer, Chenat Nair Exploitation division ..	1,098		4 0 8	4,434 14 4
To balance from last year's account ..				1,613 7 0	*Less* adjustments regarding last year's sales ..				48 0 0
,, Balance being profit ..				2,773 7 4					
Total ..				4,386 14 4	**Total** ..				4,386 14 4

(*a*) In the audited accounts for 1929–30 this account was left incomplete as full information was not then available from the accounts of the Forest Engineer, Chenat Nair Exploitation division. The same is completed in the accounts for this year.

III. NILAMBUR VALLEY FORESTS—*cont.*

Profit and Loss Account for the year ending 31st March 1931.

PART I.

Expenses. Particulars. (1)	Amount. (2) RS. A. P.	Amount. (3) RS. A. P.	Receipts. Particulars. (4)	Amount. (5) RS. A. P.	Amount. (6) RS. A. P.
			By profit on—		
To Loss on overseas consignment trading ..	842 5 11		Forest trading	41,025 10 4	
Loss on Sawn timber trading (Beypore) ..	2,426 2 5	3,268 8 4	Sleeper trading	20,661 3 1	
Interest on capital ..		15,143 0 0	Log Trading (Beypore depot)	1,39,077 11 9	2,00,764 9 2
Care and maintenance of saw mill at Beypore.		493 14 0	Interest on supervision reserve deposit ..		620 0 0
Gratuity paid to elephant cook (G.O. No. 913, Finance, dated 20th October 1930) ..		150 0 0	Recoveries of interest and demurrage charges from sundry debtors ..		1,024 0 11
Reserve for doubtful advances		400 14 2	Fines, forfeitures and miscellaneous recoveries.		575 0 8
Cost of compartments clear felled ..		330 7 11			
Balance being net trading profit carried down ..		1,83,196 14 4			
Total ..		**2,02,983 10 9**	**Total** ..		**2,02,983 10 9**

PART II.

Particulars	RS. A. P.	RS. A. P.	Particulars	RS. A. P.	RS. A. P.
To Lease rent relating to previous year ..		645 14 2	By Balance from Part I above brought down ..		1,83,196 14 4
Write off of preliminary expenses (working plans)		1,711 8 10	Profit on sawn timber trading at Olavakot for 1929-1930 now adjusted		2,773 7 4
Depreciation on canals in the Beypore relating to previous years ..		879 13 0	Amount provided in 1929-1930 in excess for pay and allowances ..		1,115 1 0
Balance being net profit.		1,85,508 10 4	Sawing charges—Beypore mill for 1929-1930 adjusted in excess ..		249 6 4
			Value of surplus stores and tools found in excess in the revaluation (Tractor spares) ..	998 1 0	
			Value of tools in Beypore depot ..	413 0 4	1,411 1 4
Total ..		**1,88,745 14 4**	**Total** ..		**1,88,745 14 4**

III. NILAMBUR VALLEY FORESTS—*cont.*

Production Account—Estimates for 1931–1932 and 1932–1933.

Expenses.

Particulars. (1)	Budget Estimate, 1931–1932. (2)	Revised Estimate, 1931–1932. (3)	Budget Estimate, 1932–1933. (4)
	RS.	RS.	RS.
To **Opening stock**	1,03,400	1,42,600	
Value of thinned stock taken over from regeneration ..	900	26,400	
Production—			
Felling, logging, dragging and carting	60,000	47,600	
Rent of leased forests ..	2,100	2,000	
To **Overhead charges**—			
Postage and telegrams ..	900	1,300	
Repairs to boats and sundry stores, etc.	500	300	
Repairs to roads	1,300	1,000	
Rents of buildings and furniture	2,400	2,600	
Telephone charges	400	400	
Share of working plan ..	1,700	1,700	
Share of Range and Sub-Divisional overheads ..	19,400	23,000	
Share of Direction, Conservators and Chief Conservator.	3,000	3,000	
Leave and pensionary contribution	3,200	4,500	
Interest on capital ..	8,400	8,200	
Audit fee	1,500	2,000	
Depreciation on tools, etc. ..	1,200	1,000	
Sleeper operations	75,000	30,000	
Rafting and floating including expenditure on upkeep of elephants and buffaloes to assist floating	59,300	28,200	
Bamboo operations ..	1,600	700	
Tanah expenses	700	700	
Collection of bamboos for sale to purchasers of Government timber in local sales ..	..	2,700	
Profits on trading in forests transferred to Profit and Loss Account	39,400	94,900	
Total ..	**3,86,300**	**4,24,800**	..†

Receipts.

Particulars. (5)	Budget Estimate, 1931–1932. (6)	Revised Estimate, 1931–1932. (7)	Budget Estimate, 1932–1933. (8)
	RS.	RS.	RS.
By sales in forests—	21,300	1,55,000	
Sleepers and rejections ..	1,00,000	45,000	
Timber used departmentally	300	200	
Bamboos sales to purchasers of Government timber in local sales	..	3,600	
Closing stock—			
At forest depots ..	95,700	1,14,600	
Transfer to trading account	1,69,000	1,06,400	
Total ..	**3,86,300**	**4,24,800**	..†

† Decommercialized with effect from the 1st April 1932.

III. NILAMBUR VALLEY FORESTS—*cont.*

Trading Account—Estimates for 1931–1932 and 1932–1933.

Expenses.				Receipts.			
Particulars.	Budget Estimate, 1931–1932.	Revised Estimate, 1931–1932.	Budget Estimate, 1932–1933.	Particulars.	Budget Estimate, 1931–1932.	Revised Estimate, 1931–1932.	Budget Estimate, 1932–1933.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.	RS.		RS.	RS.	RS.
To Opening stock—				By Sales—			
At Beypore (logs) ..	49,900	66,800		Logs—Beypore depot	3,75,000	4,31,700	
Sawn timber—Beypore ..	..	26,900		*Sawn timber—*			
Cost of timber transferred from Production account.	1,69,000	1,06,400		Beypore	..	24,800	
Expenses in Beypore depot including Forest Utilization Officer's expenses—				Overseas	2,000	300	
				Rejections, porotes, saw dust and sale of karias	300	300	
On logs	25,000	16,700		**Closing stock—**			
On sawn timber ..	..	1,900		Logs at Beypore	48,000	..	
On consignments ..	..	200					
Saw mills—working expenses—							
Beypore saw mill expenses	1,000	..					
Profit transferred to Profit and Loss account ..	1,80,400	2,38,200					
Total ..	4,25,300	4,57,100	..†	**Total** ..	4,25,300	4,57,100	..†

† Decommercialized with effect from the 1st April 1932.

III. NILAMBUR VALLEY FORESTS—*cont.*

Profit and Loss Account—Estimates for 1931–1932 and 1932–1933.

Expenses.				Receipts.			
Particulars. (1)	Budget Estimate, 1931–1932. (2)	Revised Estimate, 1931–1932. (3)	Budget Estimate, 1932–1933. (4)	Particulars. (5)	Budget Estimate, 1931–1932. (6)	Revised Estimate, 1931–1932. (7)	Budget Estimate, 1932–1933. (8)
	RS.	RS.	RS.		RS.	RS.	RS.
To interest on capital	18,000	15,700		By gross profit transferred from trading account	1,80,400	2,38,200	
Care and maintenance of the saw mill, Beypore ..	..	1,900		Gross profit from Production account	39,400	94,900	
Care and maintenance of tractor and logging equipment at Nilambur	..	500		Interest, demurrage, etc., received from debtors ..	200	1,300	
Gratuity paid to coolies, etc. ..	..	100		Interest on depreciation reserve	800	800	
Cost of compartments clear-felled	..	500		Fines and forfeitures ..	..	100	
Net profit	2,02,800	3,16,600					
Total ..	2,20,800	3,35,300	..†	**Total** ..	2,20,800	3,35,300	..†

† Decommercialized with effect from the 1st April 1932.

IV. CHENAT NAIR EXPLOITATION (IN LIQUIDATION).

Statement of affairs as at 31st March 1931.

CAPITAL AND LIABILITIES.

(1)	Amount. (2)	(3)
	RS. A. P.	RS. A. P.
MADRAS GOVERNMENT—CAPITAL ACCOUNT as per last statement of affairs	4,93,959 2 8	
Less depreciation reserve on tractor transferred to Saw Mills and Extraction Division withdrawn by the Accountant-General .. RS. A. P. 1,360 0 0		
Value of machine shop treated as General Forest Administration asset, *vide* para 5 (*g*) of the Audit Report of Saw Mills Extraction Division and para 5 of G.O. No. 744, Development, dated 19th May 1931 .. 2,822 3 7	4,182 3 7	
		4,89,776 15 1
RESERVE FOR EXPENSES DUE TO GOVERNMENT—		
Forest Utilization Officer's overheads for 1928–1929.	6,989 0 0	
Do. 1930–1931.	5 0 0	
		6,994 0 0
SECURITY DEPOSITS ..	2,000 0 0	
Less amount adjusted ..	1,000 0 0	
		1,000 0 0
FOREST UTILIZATION OFFICER'S CURRENT ACCOUNT AS ON 31ST MARCH 1931		3,762 1 0
SUNDRY CREDITORS AS AT 31ST MARCH 1931		120 11 3
SURPLUS IN LIQUIDATION OF REVENUE OVER EXPENDITURE FOR 1929–1930 ..	55,933 8 1	
Less deficiency for the period 1930–1931	46,794 9 5	
		9,138 14 8
Carried over ..		5,10,792 10 0

ASSETS AND PROPERTIES TO BE REALIZED.

(4)	Amount. (5)	Net book value. (6)
	RS. A. P.	RS. A. P.
LAND		22,030 10 2
PERMANENT ROADS as per last statement of affairs ..	12,006 7 4	
Less amount written off ..	12,006 7 4	
		..
EXTRACTION ROADS as per last statement of affairs ..	26,374 7 10	
Less value transferred to District Forest Officer, Palghat .. RS. A. P. 2,286 0 0		
Less value written off. 24,088 7 10	26,374 7 10	
		..
SAW MILL BUILDINGS at Olavakot as per last statement of affairs	37,101 1 0	
Less destroyed by fire .. 2,112 5 0		
Buildings transferred to District Forest Officer, Palghat .. 3,735 15 0	5,848 4 0	
		31,252 13 0
RAILWAY SIDING as per last statement of affairs ..		7,586 12 0
TEMPORARY BUILDINGS at Olavakot as per last statement of affairs	3,029 0 0	
Less value of buildings transferred to District Forest Officer, Palghat ..	3,029 0 0	
		..
REST HOUSE AT PALAMALAI as per last statement of affairs.	2,806 5 8	
Add pipe line Palamalai rest house at cost .. 547 10 4		
Furniture for do. 500 0 0	1,047 10 4	
	3,854 0 0	
Less value of above transferred to District Forest Officer, Palghat ..	3,854 0 0	
		..
PLANT AND MACHINERY—Tractors as per last statement of affairs		12,426 8 0
PLANT AND MACHINERY—Saw Mill, as per last statement of affairs	1,17,436 4 0	
Less value of machine shop treated as General Forest Administration expenditure	2,599 0 0	
		1,14,837 4 0
TELEPHONE INSTALLATION as per last statement of affairs		1,227 0 0
OFFICE FURNITURE as per last statement of affairs ..	377 0 0	
Less value transferred to Forest Engineer and District Forest Officer, Palghat. 126 4 0		
Value written off .. 61 10 0		
Sold .. 0 12 0	188 10 0	188 6 0
Carried over ..		1,89,549 5 2

IV. CHENAT NAIR EXPLOITATION (IN LIQUIDATION)—*cont.*

Statement of affairs as at 31st March 1931—*cont.*

CAPITAL AND LIABILITIES.			ASSETS AND PROPERTIES TO BE REALIZED.		
(1)	Amount. (2)	Net book value. (3)	(4)	Amount. (5)	Net book value. (6)
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
Brought forward ..		5,10,792 10 0	Brought forward ..		1,89,549 5 2
			ROLLING STOCK as per last statement of affairs ..	690 0 0	
			Less value of carts sold.	75 0 0	615 0 0
			TEMPORARY SHEDS FOR SUBORDINATES as per last statement of affairs ..		500 0 0
			TOOLS AND SPARES EXPLOITATION as per list ..	10,591 8 1	
			TRACTOR SPARES	1,785 6 0	
			TOOLS AND SPARES Saw Mill as per list	10,007 7 1	22,384 5 2
			MATERIALS, OILS AND STORES—		
			Exploitation as per list.	374 10 3	
			Saw Mill	381 3 7	755 13 10
			EMPTY PETROL CANS ..	360 0 0	
			Less disposals during the year	360 0 0	..
			TIMBER STOCKS	9,166 2 0	
			Less disposals during the year	9,166 2 0	..
			BOOK DEBTS as at 31st March 1931		990 12 0
			SUSPENSE WORK ADVANCES as per last statement of affairs	4,058 5 7	
			Less adjusted during the period	1,565 14 9	2,492 6 10
			POSTAL SAVINGS BANK ACCOUNT as per last statement of affairs	2,000 0 0	
			Less adjusted during the year	1,000 0 0	1,000 0 0
			ACCOUNTANT-GENERAL'S CURRENT ACCOUNT AS AT 31ST MARCH 1931 ..		10,374 14 11
			CASH BALANCES AS AT 31ST MARCH 1931—		
			Personal Ledger account No. 1-A	12,917 15 10	
			Personal Ledger account No. 1-B	5,052 9 8	
			Personal Ledger account No. II	1,78,074 7 1	1,96,045 0 7
			PROFIT AND LOSS ACCOUNT as per last balance sheet as at 31st October 1929 ..		86,084 15 6
Grand Total ..		**5,10,792 10 0**	**Grand Total** ..		**5,10,792 10 0**

Examined and found correct subject to my report * of even date.

MADRAS,
24th August 1931.

A. RENGASWAMI AYYAR,
Assistant Director of Commercial Audit.

* Not printed.

IV. CHENAT NAIR EXPLOITATION (IN LIQUIDATION)—*cont.*

Liquidation Revenue and Expenditure Account for the year ending 31st March 1931.

PART I—HAND EXTRACTION OPERATION ACCOUNT.

Expenses.

Particulars. (1)	—— (2)	CUBIC FEET. (3)
	RS. A. P.	RS. A. P.
To sleeper cutting and carting charges—		399 12 6
Expenditure relating to pay of officers, establishment, Travelling Allowance, etc., relating to the period 1st November 1929 to 31st March 1931 omitted to be taken in 1929–1930 and now adjusted by Accountant-General—		
Share of pay of officers ..	2,375 0 0	
Share of Travelling Allowance of officers	758 2 0	
Pay of establishment	4,285 8 0	
Travelling Allowance of establishment and other allowances ..	943 7 0	
		8,362 1 0
Forest Utilization Officer's expenses and overheads	809 14 6	
Forest Utilization Officer's adjustments regarding previous year's sales.	322 3 0	
		1,132 1 6
Expenditure relating to Chenat Nair omitted to be taken in the accounts of 1929–1930 ..	1,058 14 1	
Excess of revenue not pertaining to Chenat Nair taken into account in 1929–1930 now reversed	91 1 0	
		1,149 15 1
Tractor repair expenses ..		1,669 5 1
Care and maintenance of machinery:—		
Pay of watchmen, etc. ..	1,612 13 0	
Stores and spares consumed.	337 15 2	
Fire insurance charges ..	397 8 0	
		2,348 4 2
Gratuity paid to labourers ..		200 0 0
Miscellaneous expenses ..		32 7 10
Revenue on account of wood workshop timber sold and taken into account in 1929-1930 now reversed		649 8 0
Loss on the disposal of assets:—		
Permanent roads	12,006 7 4	
Extraction roads	24,088 7 10	
Saw Mill buildings	2,112 5 0	
Furniture	54 14 0	
Stores and dispensary articles.	59 14 8	
Petrol cans	92 0 0	
Book debts	7 4 0	
		38,421 4 10
Total ..		54,364 12 0

Receipts.

Particulars. (4)		CUBIC FEET. (5)
	RS. A. P.	RS. A. P.
By sale of scantlings by Forest Utilization Officer		187 8 0
Fuel permits from 1st November 1929 to 31st March 1930		2,474 0 0
Miscellaneous receipts		1,079 11 0
Profit on the disposal of assets:—		
Timber	674 12 0	
Dhoni motor shed ..	200 0 0	
Depot shed at Olavakot.	200 0 0	
Holt tractor ..	2,500 0 0	
Carts	31 0 0	
		3,605 12 0
Depreciation provided on machine shop now reversed		223 3 7
Net deficiency carried to statement of affairs.		46,794 9 5
Total ..		54,364 12 0

CAPITAL OUTLAY ON FOREST COMMERCIAL UNDERTAKINGS.*

52 A. g.—CAPITAL OUTLAY ON FORESTS—INVESTMENTS IN GOVERNMENT COMMERCIAL UNDERTAKINGS.

Sub-heads. (1)	Primary and Secondary units of appropriation. (2)	Accounts, 1930–1931. (3)	Budget Estimate, 1931–1932. (4)	Revised Estimate, 1931–1932. (5)	Budget Estimate, 1932–1933. (6)
		RS.	RS.	RS.	RS.
g. A. Russellkonda Saw Mill.	Value of Saw Mill Buildings and Machinery taken over for sale ..	..	..	64,300	..
	Recovery of sale proceeds	..	..	—7,000	— 6,700
	Total— g. A. Russellkonda Saw Mill—Voted ..	— 1,500	..	57,300	— 6,700
g. B. Mount Stuart Forests.	Roads and Buildings—Permanent ..		4,700	700	..
	Losses adjusted in reduction of Capital		..	— 9,100	..
	Total—g. B. Mount Stuart Forests—Voted ..	— 42,804	4,700	— 8,400	..
g. C. Nilambur Valley Forests.	Roads and Buildings—Permanent ..		8,500	9,600	..
	Total—g. C. Nilambur Valley Forests—Voted	— 51,911	8,500	9,600	..
g. D. Chenat Nair Exploitation.	Cost of Roads and Buildings adjusted in reduction of Capital		..	— 13,100	..
	Losses adjusted in reduction of Capital		..	— 36,000	..
	Total—g. D. Chenat Nair Exploitation—Voted	—1,86,202	..	— 49,100	..
Grand Total—52 A. g. Investments in Government Commercial Undertakings—Voted ..		— 2,82,417	13,200	9,400	— 6,700

* See page 79 of the Civil Budget Estimates for 1932–1933.

INDUSTRIAL COMMERCIAL UNDERTAKINGS

V. CINCHONA PLANTATIONS.

Balance Sheet as at 31st March 1931.

CAPITAL AND LIABILITIES. (1)	(2) RS. A. P.	(3) RS. A. P.
CAPITAL—		
GOVERNMENT OF MADRAS—		
As per Schedule I		22,91,912 3 2
TEMPORARY ACCOMMODATION—		
Balance due to Government ..		1,41,500 0 0
CAPITAL RESERVE ACCOUNT— (Plantation)—		
Naduvattam plantations ..	10,671 15 2	
Dodabetta plantations .	1,267 2 9	
		11,939 1 11
SECURITY DEPOSITS OF THE BAZAAR CONTRACTORS—Vide investments per contra ..		130 0 0
ACCOUNTANT-GENERAL, MADRAS—		
Indirect charges to be adjusted—		
Interest on capital	1,11,710 0 0	
Interest on temporary accommodation	11,427 0 0	
Contribution for leave salary.	7,682 0 0	
Contribution for pension ..	6,548 0 0	
Contribution for passage pay	1,200 0 0	
Special provident fund contribution	713 10 0	
Audit fee	3,000 0 0	
	1,42,280 10 0	
Less—		
Interest on depreciation reserve investment ..	3,409 0 0	
		1,38,871 10 0
RESERVE FOR BAD AND DOUBTFUL DEBTS		2,710 12 9
SUSPENSE—		
Special provident fund contribution for March 1931 ..	21 2 0	
Sundries	86 8 0	
		107 10 0
LIABILITIES—		
For supplies	1,895 2 0	
For salaries	6,726 5 0	
For expenses	15 4 0	
For Miscellaneous	28 6 7	
		8,665 1 7
Government of India—For value of Quinine Sulphate purchased		70,560 0 0
PROFIT AND LOSS ACCOUNT—		
Net profit for the year ..		16,687 1 7
Carried over ..		26,83,083 9 0

PROPERTY AND ASSETS. (4)	(5) RS. A. P.	(6) RS. A. P.
FIXED ASSETS—		
BUILDINGS at depreciated value —Vide Schedule II ..		1,77,683 6 3
PLANT AND MACHINERY at depreciated value—Vide Schedule III		40,250 13 3
MOTOR LORRY at cost less depreciation to date—vide Schedule III		2,835 11 0
OFFICE FURNITURE at depreciated value—Vide Schedule IV		3,738 12 3
CART ROADS AND BRIDGES at cost		78,641 1 8
ELECTRIC INSTALLATION at depreciated value as per Schedule V		346 0 0
PLANTATION as per separate accounts—		
Dodabetta	35,671 5 9	
Naduvattam	2,85,011 6 11	
Anamalais	6,32,688 0 11	
		9,53,370 13 7
		12,56,866 10 0
FLOATING ASSETS—		
Live stock at valuation ..	71 0 0	
Carts and vehicles less depreciation to date	293 0 0	
		364 0 0
Laboratory equipment less depreciation to date ..		1,521 12 0
Loose tools at valuation ..		5,276 1 9
Stores and spare gear at cost ..	27,387 13 5	
Stock of packing materials ..	1,024 5 0	
Stock of fuel	510 0 0	
		28,922 2 5
Bark in hand at cost ..		4,60,787 10 10
Chemicals	25,619 5 11	
Manufacturing oils	2,490 11 2	
		28,110 1 1
MANUFACTURED PRODUCTS—		
At the Factory	33,751 13 10	
At Deputy Director of Agriculture's office	2,92,401 7 9	
At the Penitentiary ..	2,10,402 3 9	
In transit	4,041 4 11	
		5,40,596 14 3
Stock of pice packets ..	37,362 4 7	
Stock of treatments	3,821 6 5	
		41,183 11 0
Work in progress		20,479 6 6
Carried over ..		23,84,108 5 10

V. CINCHONA PLANTATIONS—*cont.*

Balance Sheet as at 31st March 1931—*cont.*

CAPITAL AND LIABILITIES. (1)	(2) RS. A. P.	(3) RS. A. P.	PROPERTY AND ASSETS. (4)	(5) RS. A. P.	(6) RS. A. P.
Brought forward ..		26,83,083 9 0	Brought forward ..		23,84,108 5 10
			FLOATING ASSETS—*cont.*		
			Book debts—		
			Superintendent, Penitentiary.	94,387 14 5	
			Sundries	11 6 0	
					94,399 4 5
			Accountant-General for miscellaneous items ..		0 11 2
			Public Health Department, Madras, for loss in reduction of rates on pice packets and treatments ..		7,960 2 6
			Advances to Maistris—		
			Considered doubtful ..	2,511 11 3	
			Considered good ..	233 14 0	
					2,745 9 3
			Depreciation Reserve Investment		76,783 3 3
			CASH AND OTHER BALANCE—		
			Cash with Superintendent, Anamalais	0 2 9	
			Cash with Ootacamund Treasury	1,16,506 1 10	
			Permanent advances—		
			Superintendent, Naduvattam ..	250 0 0	
			Superintendent, Factory ..	200 0 0	
					1,16,956 4 7
			Investment at cost against deposit per contra		130 0 0
Total ..		26,83,083 9 0	Total ..		26,83,083 9 0

Examined and found correct subject to my report * of even date.

MADRAS,
18th September 1931.

A. RENGASWAMI AYYAR,
Assistant Director of Commercial Audit.

* Not printed.

V. CINCHONA PLANTATIONS—*cont.*

SCHEDULE I.—MADRAS GOVERNMENT CAPITAL ACCOUNT AS ON 31ST MARCH 1931.

	RS. A. P.	RS. A. P.
Opening balance		21,21,111 0 3
Add budget grant for capital expenditure withdrawn by the Accountant-General ..	1,98,000 0 0	
Excess of expenditure over grant for the purchase of a Motor lorry in 1928–1929 refunded to the concern during the year	1,127 0 0	
		1,99,127 0 0
		23,20,238 0 3
Less Anamalais receipts in 1929–1930 refunded to Government	1,426 2 0	
Value of acreages written off and refund of excess appropriation in 1929–1930 ..	26,899 11 1	
		28,325 13 1
Balance on 31st March 1931		22,91,912 3 2

SCHEDULE II.—DETAILS OF BUILDINGS AS ON 31ST MARCH 1931.

	RS. A. P.	RS. A. P.	RS. A. P.
Dodabetta—			
As per balance sheet as on 31st March 1930		16,400 0 0	
Less depreciation up to 31st March 1930	4,419 0 0		
Less depreciation for the year	492 0 0		
		4,911 0 0	
Naduvattam—			11,489 0 0
As per balance sheet as on 31st March 1930		48,702 5 7	
Less depreciation up to 31st March 1930	7,730 0 0		
Less depreciation for the year	1,461 0 0		
		9,191 0 0	
Factory—			39,511 5 7
As per balance sheet as on 31st March 1930		79,615 0 0	
Less depreciation up to 31st March 1930	21,120 0 0		
Less depreciation for the year	2,397 0 0	23,517 0 0	
Direction—			56,098 0 0
As per balance sheet as on 31st March 1930		9,450 0 0	
Less depreciation up to 31st March 1930	2,561 0 0		
Less depreciation for the year	284 0 0		
		2,845 0 0	
Anamalais—			6,605 0 0
As per balance sheet as on 31st March 1930		69,595 4 9	
Add additions during the year		3,507 6 5	
		73,102 11 2	
Less depreciation up to 31st March 1930	3,503 2 6		
Less depreciation for the year	5,619 8 0		
		9,122 10 6	
			63,980 0 8
Total ..			1,77,683 6 3

SCHEDULE III.—DETAILS OF PLANT AND MACHINERY AND MOTOR LORRY, 1930–1931.

	RS. A. P.	RS. A. P.	RS. A. P.
As per balance sheet as on 31st March 1930		1,07,909 0 0	
Add additions during the year		2,553 10 3	
		1,10,462 10 3	
Less depreciation up to 31st March 1930	62,659 0 0		
Less depreciation for the year	7,552 13 0		
		70,211 13 0	
			40,250 13 3
Motory lorry—			
Original cost		4,726 9 1	
Less depreciation as on 31st March 1930	945 9 1		
Less depreciation for the year	945 5 0		
		1,890 14 1	
			2,835 11 0

V. CINCHONA PLANTATIONS—*cont.*

SCHEDULE IV.—DETAILS OF OFFICE FURNITURE, 1930–1931.

	RS. A. P.	RS. A. P.	RS. A. P.
Dodabetta—			
As per balance sheet as on 31st March 1930		172 0 0	
Less depreciation up to 31st March 1930	107 0 0		
Less depreciation for the year	11 0 0		
		118 0 0	54 0 0
Naduvattam—			
As per balance sheet as on 31st March 1930		359 5 6	
Less depreciation as on 31st March 1930	146 7 6		
Less depreciation for the year	25 7 0		
		171 14 6	187 7 0
Factory—			
As per balance sheet as on 31st March 1930		1,326 5 4	
Less depreciation up to 31st March 1930	599 8 0		
Less depreciation for the year	93 5 4		
		692 13 4	633 8 0
Direction—			
As per balance sheet as on 31st March 1930		2,206 11 0	
Add additions during the year		213 10 10	
		2,420 5 10	
Less depreciation up to 31st March 1930	639 8 0		
Less depreciation for the year	108 12 0		
		748 4 0	
		1,672 1 10	
Less value of furniture written off to revenue in 1929–1930, each items being less than Rs. 50	123 10 0		
Less value of furniture written off to revenue in 1930–1931 ..	73 13 10		
		197 7 10	1,474 10 0
Anamalais—			
As per balance sheet as on 31st March 1930		1,988 4 0	
Less depreciation up to 31st March 1930	446 15 3		
Less depreciation for the year	112 14 6		
		559 13 9	
		1,428 6 3	
Less value of unserviceable furniture written off		39 3 0	
			1,389 3 3
Total ..			3,738 12 3

SCHEDULE V.—DETAILS OF ELECTRIC INSTALLATION, 1930–1931.

	RS. A. P.	RS. A. P.	RS. A. P.
As per balance sheet as on 31st March 1930		991 0 0	
Less depreciation up to 31st March 1930	546 0 0		
Less depreciation for the year	99 0 0		
		645 0 0	
			346 0 0

V. CINCHONA PLANTATIONS—*cont.*

Subsidiary Balance Sheet showing the position of the Anamalais Plantation Division as at 31st March 1931.

CAPITAL AND LIABILITIES.

(1)	(2) RS. A. P.	(3) RS. A. P.
CAPITAL ACCOUNT—		
Balance as on 31st March 1930	6,10,825 1 3	
Add additions during the year	1,77,832 15 5	
	7,88,658 0 8	
Less miscellaneous receipts to be refunded to the Accountant-General, Madras	324 10 3	
Divided as between works.	7,88,333 6 5	7,88,333 6 5
Expenditure	6,77,062 6 5	
Interest	1,11,271 0 0	
SECURITY DEPOSITS FROM BAZAAR—		
Contractor		130 0 0
RESERVE FOR BAD AND DOUBTFUL DEBTS		2,710 12 9
SALARIES DUE		908 8 0
HEAD OFFICE—		
For cash in hand		0 2 9
Total ..		**7,92,082 13 11**

PROPERTY AND ASSETS.

(4)	RS. A. P.	(5) RS. A. P.	(6) RS. A. P.
FIXED ASSETS—			
BUILDINGS—			
As per last Balance sheet.		69,595 4 9	
Add additions during the year ..	2,856 9 3		
Add difference due to the revision of value ..	650 13 2		
		3,507 6 5	
		73,102 11 2	
Less depreciation up to 31st March 1930.	3,503 2 6		
Less depreciation for the year ..	5,619 8 0		
		9,122 10 6	
			63,980 0 8
FURNITURE—			
As per last Balance sheet.		1,988 4 0	
Less value of unserviceable furniture written off		39 3 0	
		1,949 1 0	
Less depreciation up 31st to March 1930	446 15 3		
Less depreciation for the year ..	112 14 6		
		559 13 9	
			1,389 3 3
CART ROADS AND BRIDGES—			
As per last Balance sheet.		72,526 7 11	
Add additions during the year		6,114 9 9	
			78,641 1 8
PLANTATIONS—			
As per separate account ..			6,32,688 0 11
			7,76,698 6 6
TOOLS AS PER REVALUATION			2,573 11 0
STORES AT COST			252 8 2
ADVANCES TO MAISTRIS—			
Considered good ..		233 14 0	
Considered doubtful ..		2,511 11 3	
			2,745 9 3
HEAD OFFICE—			
For depreciation reserve investment			9,682 8 3
CASH AND OTHER BALANCES—			
Cash in hand		0 2 9	
Security deposit investment		130 0 0	
			130 2 9
Total ..			**7,92,082 13 11**

V. CINCHONA PLANTATIONS—*cont.*

Production Account of the Quinine Factory, Naduvattam, for the year ending 31st March 1931.

Expenses.

Particulars. (1)	Amount. (2) RS. A. P.	Amount. (3) RS. A. P.
To work in progress.		4,569 5 6
Bark consumed for quinine sulphate ..	2,12,900 10 6	
Bark consumed for Cinchona febrifuge ..	25,608 13 1	2,38,509 7 7
Chemicals and oils consumed ..		36,536 14 5
Expenses—		
Fuel including cutting charges ..	3,857 5 6	
Feed and upkeep of bulls ..	5,908 9 11	
Wages of sirdas and coolies ..	4,492 13 5	
House coolies ..	775 15 11	
Salaries—Chemist ..	8,867 15 7	
Salaries of establishment.	4,463 12 0	
Passage pay ..	600 0 0	
Travelling allowances ..	225 12 0	29,192 4 4
Contingencies—		
Repairs to buildings ..	975 11 0	
Repairs to Plant and Machinery	3,674 12 0	
Factory miscellaneous expenses ..	56 3 0	
Rates and taxes.	90 0 0	
Laboratory charges ..	899 11 9	
Fire insurance.	1,481 13 0	
Boiler inspection charges ..	130 0 0	7,308 2 9
Depreciation on—		
Buildings ..	2,397 0 0	
Plant and Machinery ..	7,552 13 0	
Office furniture, etc. ..	501 9 5	10,451 6 5
Contribution for leave ..	1,449 0 0	
Contribution for pension ..	2,450 0 0	
Interest on capital.	9,020 0 0	12,919 0 0
Total ..		3,39,486 9 0

Receipts.

Particulars. (4)	LB.	Amount. (5) RS. A. P.	Amount. (6) RS. A. P.	Amount. (7) RS. A. P.
By value of products taken into trading account—				
Quinine sulphate ..	12,202	12 11 2·49	1,54,970 12 5	
Quinine sulphate tablets, 5 grains ..	992	11 5 7·7	11,261 12 7	
Quinine sulphate tablets, 4 grains ..	4,800	11 6 8·08	54,801 14 0	
Quinine sulphate tablets, 2 grains ..	400	11 6 5·88	4,562 4 1	
Quinine hydrochloride ..	310	17 11 7·46	5,495 2 8	
Quinine bi-hydrochloride ..	2,176	18 5 4·36	39,897 6 9	
Cinchona febrifuge.	10,598·5	4 6 2·61	46,511 14 6	
Cinchona tablets ..	260	4 2 3·85	1,077 11 6	3,18,578 14 6
Trading account—				
For charges incurred in reconversion of finished products to other salts ..				428 4 0
Work in progress—				
Cinchona febrifuge.	1,152	4 6 2·61	5,055 10 7	
Less finishing charges ..			288 0 0	4,767 10 7
Quinine sulphate ..	1,272	12 11 2·49	16,154 15 11	
Less finishing charges ..			443 4 0	15,711 11 11
Total ..				3,39,486 9 0

V. CINCHONA PLANTATIONS—*cont.*

Trading Account for the year ending 31st March 1931.

Expenses.

Particulars. (1)	Amount. (2)	(3)
To **Stock on** 1st April 1930—	RS. A. P.	RS. A. P.
At the Factory—		
Quinine sulphate, 756 lb. at Rs. 13–7–11·4	10,203 10 3	
Quinine hydrochloride, 158 lb. 8 oz. at Rs. 18–4–3 ..	2,895 1 7	
Quinine bi-sulphate tablets, 1,082 lb. 13 oz. at Rs. 12–12–6	13,839 11 2	
Cinchona febrifuge, 1,008 lb. at Rs. 4–6–0·9	4,414 11 7	31,353 2 7
At the Deputy Director of Agriculture's office—		
Quinine sulphate, 15,004 lb. 10½ oz. at Rs. 13–7–11·4	2,02,515 15 5	
Quinine sulphate tablets, 5 grs., 418 lb. 14 oz. at Rs. 12–0–9	5,046 2 2	
Quinine sulphate tablets, 4 grs., 140 lb. at Rs. 11–14–11	1,670 8 4	
Quinine sulphate tablets, 2 grs., 100 lb. at Rs. 11–14–11	1,193 3 8	
Quinine bi-sulphate, 1,491 lb. 8 oz. at Rs. 12–7–8·7.	18,618 1 10	
Quinine tablets, 544 lb. 14 oz. at Rs. 12–12–6 ..	6,964 2 11	
Quinine hydrochloride, 700 lb. 14½ oz. at Rs. 18–4–3	12,802 7 10	
Quinine hydrochloride tablets, 3 lb. at Rs. 17–0–8	51 2 0	
Cinchona febrifuge, 27,367 lb. 12 oz. at Rs. 4–6–0·9 .	1,19,862 3 0	
Cinchona febrifuge tablets, 5 grs., 10 lb. at Rs. 4–1–2·1	40 11 9	
Cinchona febrifuge tablets, 4 grs., 55 lb. at Rs. 2–3–6.	122 0 6	
Cinchona febrifuge tablets, 3 grs., 510 lb. 8 oz. at Rs. 2–10–0	1,340 1 0	3,70,226 12 5
At the Penitentiary—		
Quinine sulphate, 6,326 lb. 6 oz. at Rs. 13–7–11·4 ..	85,386 4 7	
Quinine sulphate tablets, 5 grs., 1,388 lb. 9 oz. at Rs. 12–0–9	16,727 13 4	
Quinine sulphate tablets, 2 grs., 19 lb. 6 oz. at Rs. 11–14–11	231 3 0	
Quinine hydrochloride, 364 lb. 4 oz., at Rs.18–4–3 ..	6,653 4 1	
Quinine bi-hydrochloride, 58 lb. at Rs. 9–4–5 ..	1,118 0 2	
Cinchona bark, 20 lb. 4 oz. at As. 2	2 8 6	
Cinchona febrifuge, 2,697 lb. 7 oz. at Rs. 4–6–0·9 ..	11,813 14 11	
Carried over ..	1,21,933 0 7	4,01,579 15 0

Receipts.

Particulars. (4)	Amount. (5)	(6)
	RS. A. P.	RS. A. P.
By Sales—		
Quinine sulphate, 21,115 lb. at Rs. 18–4–2·5	3,85,633 6 0	
Quinine sulphate tablets, 796 lb. at Rs. 18–6–7·1 ..	14,655 15 0	
Quinine bi-sulphate, 74 lb. at Rs. 19–6–11·02	1,438 0 0	
Quinine hydrochloride, 429 lb. at Rs. 23–5–8·47	10,020 0 0	
Quinine bi-hydrochloride, 1,941 lb. at Rs. 25–0–11·97 ..	48,646 0 0	
Cinchona febrifuge, 7,130 lb. at Rs. 9–1–0·77	64,644 8 0	
Cinchona tablets, 366 lb. 8 oz. at Rs. 10–1–0·31	3,688 8 0	
Cinchona bark, 552 lb. at As. 8	276 0 0	5,29,002 5 0
Quinine sulphate tablets, 4 grs. issued for treatments manufacture, 1,575 lb. at Rs. 11–6–8·08		17,981 14 6
By **Closing stock** on 31st March 1931—		
At the Factory—		
Quinine sulphate, 1,900 lb. at Rs. 13–0–8·39	24,783 0 5	
Quinine bi-hydrochloride, 188 lb. at Rs. 18–5–4·36 ..	3,447 0 4	
Cinchona febrifuge, 1,260 lb. at Rs. 4–6–1·42	5,521 13 1	33,751 13 10
At the Deputy Director of Agriculture's office—		
Quinine sulphate, 8,275 lb. 10½ oz. at Rs. 13–0–8·39 ..	1,07,945 2 6	
Quinine sulphate tablets, 5 grs., 415 lb. 6 oz. at Rs. 11–11–10·08	4,876 8 0	
Quinine sulphate tablets, 4 grs., 740 lb. at Rupees 11–8–8·08	8,448 10 3	
Quinine bi-sulphate, 1,491 lb. 8 oz. at Rs. 12–7–8·7 ..	18,618 1 10	
Quinine bi-sulphate tablets, 469 lb. 14 oz. at Rs. 12-12-6.	6,005 9 5	
Quinine bi-hydrochloride, 150 lb. at Rs. 18–5–4·36 ..	2,750 4 6	
Quinine tablets, 3 lb. at Rs. 17–0–8	51 2 0	
Cinchona febrifuge, 32,439 lb. 2 oz. at Rs. 4–6–1·42 ..	1,42,161 1 4	
Cinchona febrifuge tablets, 5 grs., 20 lb. at Rupees 4–2–3·85	82 14 5	
Carried over ..	2,90,939 6 3	5,80,736 1 4

V. CINCHONA PLANTATIONS—*cont.*

Trading Account for the year ending 31st March 1931—*cont.*

Expenses.

Particulars. (1)	Amount. (2) RS. A. P.	Amount. (3) RS. A. P.
Brought forward ..	1,21,933 0 7	4,01,579 15 0
To Stock on 1st April 1930—*cont.*		
At the Penitentiary—*cont.*		
Cinchona febrifuge tablets, 5 grs., 229 lb. 10 oz. at Rs. 4-1-2	935 3 10	
Cinchona febrifuge tablets, 4 grs., 75 lb. at Rs. 2-3-6 ..	166 6 6	
Cinchona febrifuge tablets, 3 grs., 493 lb. 4 oz. at Rs. 2-10-0	1,294 12 6	1,24,329 7 5
Stock in transit—		
Cinchona bark, 300 lb. at As. 2	37 8 0	
Quinine bi-hydrochloride, 159 lb. at Rs. 19-4-5 ..	3,064 14 3	
Quinine sulphate, 2,508 lb. at Rs. 13-7-11·4	33,850 2 9	
Cinchona febrifuge, 3 lb. 11 oz. at Rs. 4-6-0·9 ..	16 2 5	36,968 11 5
To Production account being the value of products manufactured—		
Quinine sulphate, 1,202 lb. at Rs. 12-11-2·49 ..	1,54,970 12 5	
Quinine sulphate tablets, 5 grs., 992 lb. at Rs. 11-5-7·7.	11,261 12 7	
Quinine sulphate tablets, 4 grs., 4,800 lb. at Rs. 11-6-8·08	54,801 14 0	
Quinine sulphate tablets, 2 grs., 400 lb. at Rs. 11-6-5·88.	4,562 4 1	
Quinine hydrochloride, 310 lb. at Rs. 17-11-7·46 ..	5,495 2 8	
Quinine bi-hydrochloride, 2,176 lb. at Rs. 18-5-4·36.	39,897 6 9	
Cinchona febrifuge, 10,598 lb. 5 oz. at Rs. 4-6-2·61 ..	465,11 14 6	
Cinchona febrifuge tablets, 260 lb. at Rs. 4-2-3·85 ..	1,077 11 6	3,18,578 14 6
Production account being the reconversion charges of finished products ..		428 4 0
Value of bark consigned to Penitentiary		81 7 0
To Government of India being the value of 4,000 lb. quinine sulphate at Rs. 18 less 2 per cent commission per lb.		70,560 0 0
Motor lorry working expenses		3,825 13 0
Depreciation on motor lorry		945 5 0
Packing charges		6,504 5 0
Carriage outwards ..		352 11 0
Distribution charges, etc., at Penitentiary paid by way of expenses		10,561 8 8
Gross profit to Profit and Loss Account		1,12,864 11 9
Total ..		**10,87,581 1 9**

Receipts.

Particulars. (4)	Amount. (5) RS. A. P.	Amount. (6) RS. A. P.
Brought forward ..	2,90,939 6 3	5,80,736 1 4
By **Closing Stock** on 31st March 1930—*cont.*		
At the Deputy Director, Agriculturist's office—*cont.*		
Cinchona febrifuge tablets, 4 grs., 55 lb. at Rs. 2-3-6.	122 0 6	
Cinchona febrifuge tablets, 3 grs., 510 lb. 8 oz. at Rs. 2-10-0	1,340 1 0	2,92,401 7 9
Stock in transit—		
Quinine sulphate tablets, 2 grs., 200 lb. at Rupees 11-6-5·88	2,281 2 0	
Quinine bi-hydrochloride, 96 lb. at Rs. 18-5-4·36 ..	1,760 2 11	4,041 4 11
Stock at Penitentiary—		
Quinine sulphate, 11,268 lb. 11 oz. at Rs. 13-8·39 ..	1,46,985 5 7	
Quinine sulphate tablets, 5 grs., 1,829 lb. 1 oz. at Rupees 11-11-10·08	21,473 3 1	
Quinine sulphate tablets, 4 grs., 2,625 lb. at Rs. 11-6-8·08 ..	29,969 13 6	
Quinine sulphate tablets, 2 grs., 83 lb. 14 oz. at Rs. 11-6-5·88.	956 10 4	
Quinine bi-sulphate tablets, 1 lb. at Rs. 12-12-6 ..	12 12 6	
Quinine hydrochloride, 284 lb. at Rs. 17-11-7·46	5,034 4 7	
Quinine bi-hydrochloride, 18 lb. at Rs. 18-5-4·36	330 0 6	
Cinchona febrifuge, 844 lb. 10 oz. at Rs. 4-6-1·42 ..	3,701 7 8	
Cinchona febrifuge tablets, 5 grs., 113 lb. 2 oz. at Rs. 4-2-3·85	468 14 6	
Cinchona febrifuge tablets, 4 grs., 75 lb. at Rs. 2-3-6 ..	166 6 6	
Cinchona febrifuge tablets, 3 grs., 493 lb. 4 oz. at Rs. 2-10-0	1,294 12 6	
Cinchona bark, 68 lb. 4 oz. at As. 2	8 8 6	2,10,402 3 9
Total ..		**10,87,581 1 9**

V. CINCHONA PLANTATIONS—*cont.*

Pice Packet Trading Account for the year ending 31st March 1931.

Expenses.			Receipts.		
Particulars. (1)	Amount. (2)	Amount. (3)	Particulars. (4)	Amount. (5)	Amount. (6)
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
To Stock on 1st April 1930—			By Sales 4,584·30 packets ..	5 7 9·2	25,147 0 6
Pice packets with Superintendent, Penitentiary, 4,794·35 packets at Rs. 2–0–6	9,738 8 0		Public Health Department for the loss incurred in the sales of pice packets at the reduced rates loss calculated at Rs. 3–9–0 per lb. on 271⅐ lb.		
With postmasters, 18,220 packets at Rs. 2–0–6 ..	37,009 6 0	46,747 14 0			965 15 0
Commission at 15 per cent on sales Rs. 11,527–4–0 from 1st April 1930 to 30th June 1930 payable to Superintendent, Penitentiary.	1,729 1 5		By Sundries for loss of pice packet, etc.		110 4 9
Commission at Rs. 2–3–0 per lb. on 1,898 packets or 271⅐ lb. being sales from 1st July 1930 to 31st March 1931 payable to Superintendent, Penitentiary	593 2 0		By Closing stock—		
			With postmasters as Rupees 2–0–6 .. 18,263·7	37,098 2 3	
			With Penitentiary at Rupees 2–0–6 .. 130·04	264 2 4	37,362 4 7
Charges to be refunded to Superintendent, Penitentiary, on 271⅐ lb ..	593 2 0	2,915 5 5			
To Gross profit to Profit and Loss Account ..		13,922 5 5			
Total ..		63,585 8 10	**Total** ..		63,585 8 10

Treatment Trading Account for the year ending 31st March 1931.

Expenses.			Receipts.		
Particulars. (1)	Amount. (2)	Amount. (3)	Particulars. (4)	Amount. (5)	Amount. (6)
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
To Value of 1575 lb. of 4-grain quinine sulphate tablets issued		17,981 14 6	By Sales 9,030 treatments packets	2 12 3·3	24,989 4 10
Commission at Rs. 2–3–0 per lb. and charges at Rs. 3–0–9 payable to the Superintendent, Penitentiary, on 1,290 lb. ..		6,752 5 6	By Public Health Department at Rs. 5–6–9 per lb. on 1,290 lb. (9,030 treatments)		6,994 3 6
			By Stock on hand—		
To Gross profit to Profit and Loss Account		11,070 10 9	With postmasters 290·3 packets or 41$\frac{3}{7}$ lb. at Rs. 11–6–8·08 ..	472 15 0	
			With Penitentiary 2,053·5 treatments or 293$\frac{2}{7}$ lb. at Rs. 11–6–8·08 ..	3,348 7 5	3,821 6 5
Total ..		35,804 14 9	**Total** ..		35,804 14 9

V. CINCHONA PLANTATIONS—*cont.*

Profit and Loss Account for the year ending 31st March 1931.

Expenses.			Receipts.		
Particulars. (1)	Amount. (2)	(3)	Particulars. (4)	Amount. (5)	(6)
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
To Direction Expenses—			By Gross profit from—		
Salary of the Deputy Director	21,309 5 8		Trading account ..	1,12,864 11 9	
Passage pay of the Deputy Director ..	600 0 0		Pice packets trading account	13,922 5 5	
Office establishment salaries	6,427 5 0		Treatments trading account	11,070 10 9	
Travelling allowances ..	2,172 9 0				1,37,857 11 11
Rent, rates and taxes ..	2,120 11 0		Interest on depreciation reserve invested with Government ..		3,409 0 0
Postage and telegrams ..	454 2 0				
Office expenses ..	1,608 14 4				
		34,692 15 0	Sale proceeds of packing materials credited by the Superintendent, Penitentiary ..		38 11 2
Repairs to buildings ..	519 4 6				
Audit fee	3,000 0 0				
Leave and pension ..	8,593 0 0				
Interest on temporary accommodation ..	11,427 0 0				
Share of interest on Capital	65,850 0 0				
		89,389 4 6			
Depreciation on buildings	284 0 0				
Depreciation on office furniture and electric installation	207 12 0				
		491 12 0			
Refunds of amounts wrongly credited ..	40 0 0				
Payment for supplies in 1928–29	4 6 0				
		44 6 0			
Net profit carried to Balance sheet ..		16,687 1 7			
Total ..		1,41,305 7 1	Total ..		1,41,305 7 1

V. CINCHONA PLANTATIONS—*cont.*

Plantation Account, Dodabetta and Kukul, for the year ending 31st March 1931.

Expenses. Particulars. (1)	Amount. (2)	(3)	Receipts. Particulars. (4)	Amount. (5)	(6)
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
To opening balance—			By sale of bark to the factory market rates, 40,188 lb. of bark—		
Value of plantations on 1st April 1930—			Quinine sulphate, 204,717 units	18,892 10 9	
Dodabetta	41,867 3 3		Alkaloids, 69,317 units ..	2,166 2 6	
Kukul	332 0 0	42,199 3 3			21,058 13 3
Wages, etc., blocks developed		5,969 11 6	By sale of fuel, etc.		189 9 0
Salaries—Establishment ..	1,813 2 0		By value of plantations as on 31st March 1931—		
Travelling allowance ..	126 12 0		Value of 1st April 1930 ..	42,199 3 3	
General charges	610 2 6		*Less* value of blocks harvested—		
Feed and upkeep of bulls ..	2,260 0 0		RS. A. P.		
House coolies	637 14 0		Block No. 1881—9 acres—cost per acre Rs. 434–14–10 .. 3,914 5 6		
Repairs to buildings ..	514 10 0				
Rates and taxes	39 8 0	6,002 0 6	Block No. 1914—9 acres—cost per acre Rs. 253–8–0 .. 2,281 8 0		
To harvesting charges ..		870 8 0			
To depreciation on—			Kukul—0·33 acre. 332 0 0	6,527 13 6	
Buildings	492 0 0				35,671 5 9
Office furniture	11 0 0				
Tools and live-stock ..	108 2 0	611 2 0			
Capital reserve account ..		1,267 2 9	Value of plantations on 31st March 1931 on bark basis—		
			Estimated bark on the trees 124,041 lb.—		
			124,041 lb. at 3·5 per cent 434,144 units of quinine sulphate	37,309 4 0	
			124,041 lb. at 1 per cent 124,041 units of alkaloids.	3,876 4 6	
				41,185 8 6	
Total ..		56,919 12 0	**Total** ..		56,919 12 0

V. CINCHONA PLANTATIONS—*cont.*

Plantation Account, Naduvattam, Hooker, Moyer and Wood Estates, for the year ending 31st March 1931.

Expenses.

Particulars. (1)	Amount. (2) RS. A. P.	Amount. (3) RS. A. P.
To value of plantations on 1st April 1930—		
Blocks developed .. 469·26 ACS.	1,35,604 4 4	
In development .. 489·18 ACS.	1,37,944 10 6	2,73,548 14 10
Wages, etc.—		
Blocks in development—		
Naduvattam. RS. 11,165 A. 13 P. 11		
Hooker. RS. 17,636 A. 9 P. 1	28,802 7 0	
Blocks developed—		
Naduvattam. RS. 3,644 A. 1 P. 7		
Hooker .. RS. 4,801 A. 5 P. 8	8,445 7 3	37,247 14 3
Salaries—		
Superintendent ..	5,201 10 0	
Establishment ..	4,256 0 0	
Travelling allowances ..	182 1 0	
General charges ..	3,389 15 5	
Feed and upkeep of bulls.	1,969 8 8	
House coolies ..	1,780 4 3	
Repairs to buildings ..	1,173 14 6	
Repairs to roads ..	451 13 6	
Rates and taxes ..	134 2 0	
	18,539 5 4	
Divided as between blocks developed and blocks in development in proportion to opening balance of acreages—		
Blocks in development—489 acres, 51 per cent	9,455 1 0	
Blocks developed—469 acres, 49 per cent	9,084 4 4	18,539 5 4
Harvesting charges ..		5,122 7 8
Depreciation on—		
Buildings	1,461 0 0	
Furniture	25 7 0	
Live stock	423 15 10	1,910 6 10
Capital Reserve account		10,671 15 2
Total ..		3,47,041 0 1

Receipts.

Particulars. (4)	Amount. (5) RS. A. P.	Amount. (6) RS. A. P.
By sale of bark to factory out of 1930-1931—Harvest at market rates—		
Naduvattam. Bark 63,126 LB.; Quinine sulphate 223,268 UNITS; Alkaloids 123,083 UNITS	23,414 3 8	
Hooker .. Bark 61,405 LB.; Quinine sulphate 227,155 UNITS; Alkaloids 138,774 UNITS	23,918 7 4	
By sale of bark to factory out of 1929-1930 bark held over that year—		
Hooker .. Bark 25,230; Quinine sulphate 110,255; Alkaloids 55,001	11,667 9 2	59,000 4 2
Value of fuel supplied, etc.		3,029 5 0
Value of plantations as on 31st March 1931—		
Value at the beginning	2,73,548 14 10	
Add direct expenses on blocks in development per contra .. RS. 28,802 A. 7 P. 0		
Share of overheads per contra .. RS. 9,455 A. 1 P. 0	38,257 8 0	
	3,11,806 6 10	
Value of acreages harvested—		

Naduvattam—

Block No.	Acreages.	Rate per acre. RS. A. P.	Cost. RS. A. P.
1918	5	280 4 2	1,401 4 10
1917	8	374 12 10	2,998 6 8
1915	3	276 4 10	828 14 6
1912	2	457 11 8	915 7 4
1908	3	463 14 4	1,391 11 0
1902	9	464 8 3	4,180 10 3
			11,716 6 7

Hooker :—

Block No.	Acreages.	Rate per acre. RS. A. P.	Cost. RS. A. P.
1918	16	283 13 5	4,541 6 8
1917	5	147 14 10	739 10 2
1916	10	111 6 6	1,114 1 0
1899	5	794 1 6	3,970 7 6
1898	6	785 8 0	4,713 0 0
			15,078 9 4

Particulars. (4)	Amount. (5) RS. A. P.	Amount. (6) RS. A. P.
(Value of acreages harvested)	26,794 15 11	
	2,85,011 6 11	

Divided as between—

	Naduvattam plantation. Acres.	Naduvattam plantation. Value. RS. A. P.	Hooker plantation. Acres.	Hooker plantation. Value. RS. A. P.
Blocks developed—	141·61	50,034 3 7	255·65	58,775 0 10
Block in development—	176·00	66,688 13 10	369·18	1,09,513 4 8
	317·61	1,16,723 1 5	624·83	1,68,288 5 6

Particulars. (4)	Amount. (5) RS. A. P.	Amount. (6) RS. A. P.
		2,85,011 6 11
Total ..		3,47,041 0 1
Value of plantations on estimated bark basis—		
Hooker, 477,964 lb. of bark at 3·5 per cent quinine sulphate and 1 per cent alkaloids—		
1,672,874 units quinine sulphate at $1\frac{3}{8}$ annas per unit	1,43,762 9 9	
477,964 units alkaloids at 6 pies per unit ..	14,936 6 0	1,58,698 15 9
Naduvattam, 488,329 lb. of bark at 3·5 per cent quinine sulphate and 1 per cent alkaloids—		
1,709,152 units quinine sulphate at $1\frac{3}{8}$ annas per unit	1,46,880 4 0	
488,329 units alkaloids at 6 pies per unit ..	15,260 4 6	1,62,140 8 6
		3,20,839 8 3

V. CINCHONA PLANTATIONS—*cont.*

Plantation Account, Anamalais, for the year ending 31st March 1931.

Expenses. Particulars. (1)	Amount. (2) RS. A. P.	(3) RS. A. P.	Receipts. Particulars. (4)	Amount. (5) RS. A. P.	(6) RS. A. P.
To Value of plantations on 1st April 1931—			By Value of 852 lb. of bark harvested quinine sulphate 2,982 units and Alkaloids 204 units at market rates		262 10 3
Works expenditure ..	4,34,805 14 4				
Interest charges ..	74,431 0 0	5,09,236 14 4	Miscellaneous receipts—		
Felling and clearing ..	1,933 14 4		Rent of tea shop ..	60 0 0	
Plantation operations ..	35,492 6 3		Fines	2 0 0	62 0 0
Nurseries	15,945 4 0		Closing value of plantations on 31st March 1931		6,32,688 0 11
Other expenditure ..	9,712 13 9	63,084 6 4			
Overheads—					
Salaries	13,053 11 8				
Allowances	498 14 0				
Depreciation—					
Buildings	5,619 8 0				
Furniture	112 14 6				
Repairs and upkeep ..	2,009 11 0				
Interest on capital ..	36,840 0 0				
Contribution to Special Provident Fund ..	645 7 0				
Contribution for leave salary	1,424 0 0				
Contribution for pension.	314 0 0				
Reserve for bad and doubtful debts ..	173 4 4	60,691 6 6			
Total ..		6,33,012 11 2	**Total** ..		6,33,012 11 2

V. CINCHONA PLANTATIONS—*cont.*

Production Account, Quinine Factory—Estimates for 1931–1932 and 1932–1933.

Expenses.

Particulars. (1)	Budget Estimate, 1931–1932. (2)	Revised Estimate, 1931–1932. (3)	Budget Estimate, 1932–1933. (4)
	RS.	RS.	RS.
To Bark issues for manufacture—			
Quinine sulphate ..	2,15,800	2,20,000	2,20,000
Cinchona febrifuge ..	29,900	26,200	26,200
Chemicals and oils ..	37,400	37,500	37,500
Fuel	7,000	4,000	4,000
Feed and keep of bulls ..	7,600	6,000	6,000
Wages—			
Sirdars and coolies ..	4,800	4,500	4,500
House coolies	800	800	800
Salaries—			
Chemist	17,100	16,600	8,200
Passage pay	600	600	600
Establishment	4,600	4,500	4,400
Travelling allowances ..	100	100	100
Contingencies—			
Repairs to buildings ..	1,800	1,600	1,600
Repairs to Plant, etc. ..	4,500	4,500	2,500
Rates and taxes	500	100	100
Laboratory charges ..	1,100	1,100	1,100
Fire insurance	1,600	1,500	1,500
Boiler inspection charges ..	200	100	100
Depreciation—			
On Buildings	2,400	2,400	2,400
On Plant and Machinery ..	7,600	7,600	7,600
On Furniture, etc. ..	400	500	400
Leave and pension contribution	4,500	4,100	4,100
Interest	9,000	9,100	9,100
Contributory provident fund	..	200	300
Total ..	**3,59,300**	**3,53,600**	**3,43,100**

Receipts.

Particulars. (5)	Budget Estimate, 1931–1932. (6)	Revised Estimate, 1931–1932. (7)	Budget Estimate, 1932–1933. (8)
	RS.	RS.	RS.
By products taken to trading account—			
Quinine sulphate ..	2,44,900	2,19,400	2,41,900
Quinine sulphate Tablets ..	28,700	31,900	..
Quinine bi-hydrochloride ..	27,800	45,000	44,100
Cinchona febrifuge ..	57,900	48,200	48,200
Quinine hydrochloride ..	..	9,100	8,900
Total ..	**3,59,300**	**3,53,600**	**3,43,100**

V. CINCHONA PLANTATIONS—*cont.*

Trading Account—Estimates for 1931–1932 and 1932–1933.

Expenses.

Particulars. (1)	Budget Estimate, 1931–1932. (2)	Revised Estimate, 1931–1932. (3)	Budget Estimate, 1932–1933. (4)
	RS.	RS.	RS.
To opening stock—			
At Factory and Deputy Director's Office, etc ..	5,17,800	..	..
To stock of previous years and purchase from Government of India	45,700	71,900	1,19,200
To cost as per Production account—			
Quinine Sulphate	2,44,900	2,19,400	2,41,900
Do. Sulphate Tablets ..	28,700	31,900	..
Do. Bi-hydrochloride ..	27,800	45,000	44,100
Do. Hydrochloride ..	..	9,100	8,900
Cinchona Febrifuge ..	57,900	48,200	48,200
Bark consigned to Penitentiary	100	200	200
Packing charges	8,000	7,000	7,000
Distribution charges at Penitentiary	10,800	10,600	10,600
Carriage outwards	300	400	400
Motor lorry working expenses.	3,300	3,800	3,800
Depreciation on motor lorry ..	900	900	900
Gross profit transferred to Profit and Loss Account ..	1,56,800	1,25,600	1,25,800
Total ..	**11,03,000**	**5,74,000**	**6,11,000**

Receipts.

Particulars. (5)	Budget Estimate, 1931–1932. (6)	Revised Estimate, 1931–1932. (7)	Budget Estimate, 1932–1933. (8)
	RS.	RS.	RS.
By Sales—			
Quinine Sulphate and tablets.	4,27,300	3,92,800	3,92,800
Do. Hydrochloride ..	13,900	11,500	11,500
Do. Bi-hydrochloride ..	36,400	59,400	59,400
Cinchona Febrifuge and tablets	61,300	67,300	67,300
Cinchona Bark	300	300	300
Quinine Sulphate for manufacture of pice packets ..	46,000	2,700	2,700
Quinine Sulphate tablets for manufacture of treatments.	..	22,800	23,900
Difference between opening and closing stocks ..	..	17,200	53,100
Closing stock—			
At Factory and Deputy Director's Office, etc. ..	5,17,800	..	..
Total ..	**11,03,000**	**5,74,000**	**6,11,000**

V. CINCHONA PLANTATIONS—*cont.*

Pice Packets Trading Account—Estimates for 1931–1932 and 1932–1933.

Expenses. Particulars. (1)	Budget Estimate, 1931–1932. (2)	Revised Estimate, 1931–1932. (3)	Budget Estimate, 1932–1933. (4)	Receipts. Particulars. (5)	Budget Estimate, 1931–1932. (6)	Revised Estimate, 1931–1932. (7)	Budget Estimate, 1932–1933. (8)
		RS.	RS.			RS.	RS.
To Value of Quinine sulphate issued	..	2,700	2,700	By Sales	..	6,000	6,000
Commission and conversion charges	..	900	900	Public Health Department, for loss on sale at reduced rate at Rs. 3-9-0 per lb.	..	700	700
Gross profit (to Profit and Loss Account)	..	3,100	3,100				
Total ..	..	**6,700**	**6,700**	**Total** ..	..	**6,700**	**6,700**

Treatments Account—Estimates for 1931–1932 and 1932–1933.

Particulars. (1)	(2)	(3)	(4)	Particulars. (5)	(6)	(7)	(8)
To Value of Quinine sulphate tablets issued	..	22,800	23,900	By Sales	..	38,500	38,500
Commission, etc.	..	10,500	10,500	Public Health Department, for loss on sale at reduced rate at Rs. 5-6-9 per lb.	..	10,900	10,900
Gross profit (to Profit and Loss account)	..	16,100	15,000				
Total ..	..	**49,400**	**49,400**	**Total** ..	..	**49,400**	**49,400**

Profit and Loss Account—Estimates for 1931–1932 and 1932–1933.

Expenses. Particulars. (1)	Budget Estimate, 1931–1932. (2)	Revised Estimate, 1931–1932. (3)	Budget Estimate, 1932–1933. (4)	Receipts. Particulars. (5)	Budget Estimate, 1931–1932. (6)	Revised Estimate, 1931–1932. (7)	Budget Estimate, 1932–1933. (8)
To Direction expenses—	RS.	RS.	RS.		RS.	RS.	RS.
Salaries—				By Gross profit from—			
Deputy Director	21,700	21,100	17,700	Trading	1,56,800	1,25,600	1,25,800
Passage pay	600	600	600	Pice Packets	..	3,100	3,100
Establishment	9,200	6,400	6,600	Treatments	..	16,100	15,000
Travelling allowances ..	2,200	2,000	2,000	Interest on Depreciation Reserve	3,500	3,500	3,500
Rent, rates and taxes ..	2,100	2,100	2,100				
Postage and telegrams ..	200	500	500				
Office expenses	800	800	800				
Repairs to—							
Buildings	600	500	500				
Furniture, etc.	100	100	100				
Audit fee	3,000	3,000	3,000				
Leave and pension contribution	10,700	8,700	7,100				
Interest on—							
Temporary accommodation.	13,400	8,500	11,500				
Capital	72,300	67,200	69,100				
Depreciation on—							
Buildings	300	300	300				
Furniture, etc.	200	200	200				
Net Profit	22,900	26,300	* 25,300				
Total ..	**1,60,300**	**1,48,300**	**1,47,400**	**Total** ..	**1,60,300**	**1,48,300**	**1,47,400**

* Shown in the Budget Estimate, 1932–1933 (See page 40 of the Civil Budget Estimate for 1932–1933).

V. CINCHONA PLANTATIONS—*cont.*

Plantation Account, Dodabetta—Estimates for 1931–1932 and 1932–1933.

Expenses. Particulars. (1)	Budget Estimate, 1931–1932. (2)	Revised Estimate, 1931–1932. (3)	Budget Estimate, 1932–1933. (4)	Receipts. Particulars. (5)	Budget Estimate, 1931–1932. (6)	Revised Estimate, 1931–1932. (7)	Budget Estimate, 1932–1933. (8)
	RS.	RS.	RS.		RS.	RS.	RS.
To value of plantations as on 1st April	37,700	..	..	By Sale of bark to factory ..	17,500	17,900	19,000
To value of acreage harvested ..	..	5,200	5,000	Sale of fuel	1,000	500	500
Wages—				Value of plantations on 31st March	33,200	..	..
Blocks developed ..	6,500	6,500	7,800				
Salaries	1,900	1,900	2,100				
Travelling allowances ..	100	100	100				
General charges	600	600	600				
Feed and upkeep of bulls ..	2,200	1,500	1,400				
House coolies	600	600	600				
Repairs to buildings ..	300	300	300				
Harvesting charges ..	1,000	1,000	1,000				
Depreciation on—							
Buildings, furniture, live-stock, etc.	800	700	600				
Total ..	**51,700**	**18,400**	**19,500**	**Total** ..	**51,700**	**18,400**	**19,500**

Plantation Account, Naduvattam—Estimates for 1931–1932 and 1932–1933.

Particulars. (1)	(2)	(3)	(4)	Particulars. (5)	(6)	(7)	(8)
To value of plantations as on 1st April	3,01,800	..	..	By sale of bark to factory ..	39,600	42,300	42,500
To value of acreage to be harvested (repayment on Capital account)	..	20,000	20,000	Sale of fuel, etc.	4,000	3,000	3,000
Wages, etc.—				Value of plantations as on 1st April, etc.	3,28,800	..	..
Blocks in development ..	36,100	32,800	29,700	Amount transferred to Capital account during the year ..	..	41,400	38,500
Blocks developed	9,300	9,600	9,600				
Salaries—							
Superintendent	5,400	5,400	5,500				
Establishment	4,600	4,200	4,500				
Travelling allowance ..	100	100	100				
General charges	3,000	3,000	3,000				
Feed and keep of bulls ..	2,600	2,100	2,000				
House coolies	2,000	1,500	1,500				
Repairs to buildings and roads	1,000	900	900				
Rates and taxes	200	100	200				
Harvesting charges.. ..	4,000	5,000	5,000				
Depreciation on—							
Buildings	1,500	1,500	1,500				
Furniture	100	..	..				
Livestock	700	500	500				
Total ..	**3,72,400**	**86,700**	**84,000**	**Total** ..	**3,72,400**	**86,700**	**84,000**

V. CINCHONA PLANTATIONS—*cont.*

Plantation Account, Anamalais—Estimates for 1931–1932 and 1932–1933.

Expenses.				Receipts.			
Particulars. (1)	Budget Estimate, 1931–1932. (2)	Revised Estimate, 1931–1932. (3)	Budget Estimate, 1932–1933. (4)	Particulars. (5)	Budget Estimate, 1931–1932. (6)	Revised Estimate, 1931–1932. (7)	Budget Estimate, 1932–1933. (8)
	RS.	RS.	RS.		RS.	RS.	RS.
To value of plantations as on 1st April	6,28,900	..	..	By value of plantations as on 31st March	7,51,200	..	..
Planting operations felling, clearing, etc.	62,000	40,000	27,100	Value of bark harvested less cost of harvesting	2,000	8,000	5,000
Nurseries	..	14,000	8,700	Miscellaneous receipts	100	200	..
Repairs to buildings	1,400	}					
Repairs to roads	1,500	} 9,700	9,600	Share of overhead charges transferred to buildings and roads, etc.	17,600	..	..
Medical comforts, watch and ward, etc.	6,000	}		Transfer to capital account ..	..	1,19,500	1,07,600
Overheads—							
Salaries Superintendent ..	5,400	5,400	5,600				
Salaries Establishment ..	7,900	5,600	5,800				
Travelling allowance	400	200	200				
Office contingencies	1,000	..	..				
Contribution for—							
Leave	1,700	1,500	1,500				
Provident Fund	900	300	300				
Pension	..	800	800				
Depreciation on—							
Buildings	5,300	}					
Tools and stores	100	} 8,000	8,000				
Furniture	200	}					
Interest charges	42,200	42,200	45,000				
Buildings	5,000	..	..				
Reserve for bad and doubtful debts	1,000	..	..				
Total ..	7,70,900	1,27,700	1,12,600	**Total** ..	7,70,900	1,27,700	1,12,600

VI. THE KERALA SOAP INSTITUTE, CALICUT.

Balance Sheet as at 31st March 1931.

CAPITAL AND LIABILITIES.

(1)		(2)	(3)
		RS. A. P.	RS. A. P.
CAPITAL—GOVERNMENT OF MADRAS—			
As per Balance sheet as on 31st March 1930 ..		3,16,425 5 10	
Add adjustment on account of library books (*vide* paragraph 12 of the audit report for 1929–30) ..		65 14 0	
Add adjustment on account of new plant and machinery purchased during 1930–31		2,698 10 5	
Add working capital ..		50,000 0 0	3,69,189 14 3
RESERVE FOR BAD AND DOUBTFUL DEBTS			8,160 2 11
SECURITY DEPOSITS INVESTED PER CONTRA—			
Store-keeper		1,000 0 0	
Firewood contractor ..		300 0 0	1,300 0 0
ACCOUNTANT-GENERAL, MADRAS—	RS. A. P.		
Reserve for interest for the year ending 31st March 1931.	19,830 9 0		
Less Interest due on depreciation reserve deposited with Government for the year ending 31st March 1931.	638 12 5	19,191 12 7	
Share of Director's supervision charges for the year ending 31st March 1931.		1,696 2 0	
	RS. A. P.		
Leave contribution for the year ending 31st March 1931.	1,210 8 0		
Pension contribution for the year ending 31st March 1931.	955 12 0	2,166 4 0	
Audit fee for the year ending 31st March 1931		1,568 0 0	24,622 2 7
LIABILITIES—			
For goods supplied ..		3,099 9 0	
For expenses		6,567 0 1	
For customer's credit balances		224 9 9	9,891 2 10
Value of Domag mill transferred from Madura Government Technical Institute, as per contra			1,170 0
Carried over ..			4,14,333 6 7

PROPERTY AND ASSETS.

(4)		(5)	(6)
		RS. A. P.	RS. A. P.
FIXED CAPITAL EXPENDITURE.			
GOVERNMENT LAND FOR THE INSTITUTE— As per last Balance sheet as on 31st March 1930 ..			25,877 4 6
BUILDINGS— As per Balance sheet as on 31st March 1930 ..	RS. A. P.	99,034 11 7	
Less Depreciation as per balance sheet as on 31st March 1930 ..	21,757 11 7		
Less Depreciation for the year ..	3,696 0 0	25,453 11 7	73,581 0 0
PLANT AND MACHINERY—	RS. A. P.		
As per Balance sheet as on 31st March 1930 ..	39,802 13 10		
Add additions during the year ..	2,698 10 5		
	42,501 8 3		
Less value of Domag mill.	1,170 0 0	41,331 8 3	
Less Depreciation as per balance as on 31st March 1930.	22,543 13 10		
Less Depreciation for the year ..	3,872 0 0	26,415 13 10	14,915 10 5
FURNITURE AND FITTINGS—	RS. A. P.	4,339 8 0	
Less Depreciation as per Balance sheet as on 31st March 1930 ..	2,010 15 2		
Less Depreciation for the year ..	435 15 2	2,446 14 4	1,892 9 8
			1,16,266 8 7
LABORATORY APPARATUS ..		768 5 0	
CHEMICALS AT COST		250 14 3	1,019 3 3
LIBRARY BOOKS			326 1 0
LOOSE TOOLS AT VALUATION ..			620 6 0
STORES AND RAW MATERIALS—	RS. A. P.		
Perfumes, Essential oils, colours, etc.	12,036 7 2		
Less Reserve for unused perfumes ..	684 8 5	11,351 14 9	
Other raw materials ..		38,826 13 7	
Packing materials, firewood and stationery		6,204 1 7	56,382 13 11
Carried over ..			1,74,615 0 9

VI. THE KERALA SOAP INSTITUTE, CALICUT—*cont.*

Balance Sheet as at 31st March 1931—*cont.*

CAPITAL AND LIABILITIES. (1)	(2) RS. A. P.	(3) RS. A. P.	PROPERTY AND ASSETS. (4)	(5) RS. A. P.	(6) RS. A. P.
Brought forward ..		4,14,333 6 7	Brought forward ..		1,74,615 0 9
			SOAP BASIS	47,948 14 0	
			STOCK IN TRADE	13,540 10 1	61,489 8 1
			BOOK DEBTS—		
			Considered good	67,362 15 11	
			Considered doubtful ..	5,551 5 2	72,914 5 1
			ACCOUNTANT-GENERAL'S SUSPENSE ACCOUNT		2,698 10 5
			Fixed deposit receipts held as security deposits of employees, etc., as per contra with the District Co-operative Bank, Limited	1,300 0 0	
			Outstanding receipts—House rent	10 11 3	
			Advance on account of coolies	5 1 4	1,315 12 7
			PREPAID EXPENSES— Telephone rent	14 9 0	
			Advertisement	91 1 4	105 10 4
			DEPRECIATION RESERVE DEPOSITED WITH GOVERNMENT		14,387 9 4
			CASH AND OTHER BALANCES—		
			Personal Ledger account No. 1	8,740 3 1	
			Personal Ledger account No. 2	41,465 12 2	
			Cheques and cash unremitted on 31st March 1931 ..	18,809 1 7	
			Petty cash	50 2 2	
			Service labels	191 3 0	69,256 6 0
			VALUE OF DOMAG MILL—		
			Retained for demonstration purposes		1,170 0 0
			PROFIT AND LOSS ACCOUNT—		
			Loss for the year ..		16,380 8 0
Total ..		4,14,333 6 7	**Total** ..		**4,14,333 6 7**

Examined and found correct subject to my report * of even date.

MADRAS, *10th August 1931.*

A. RENGASWAMI AYYAR,
Assistant Director of Commercial Audit.

* Not printed.

VI. THE KERALA SOAP INSTITUTE, CALICUT—*cont.*

Manufacturing Account for the year ending 31st March 1931.

Particulars. (1)	Vegetol soap. (2)	Toilet soap. (3)	Shaving soap. (4)	Miscellaneous Kerala Bar soap. (5)	Fish oil rosin soap. (6)	Fish oil soft soap. (7)	Textile soap. (8)	Monopole soap. (9)	Kerala cube soap. (10)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
To Stock in process of manufacture ..	516 8 3	4,642 15 0	6 6 10	1,650 4 2	..	..	2,955 1 1	..	..
Raw materials, scraps of other soaps and firewood used	5,957 6 9	14,939 3 4	1,402 10 5	1,900 7 0	5,306 3 1	1,568 11 2	4 1 9	168 14 11	240 12 2
Wages	147 5 9	201 1 1	9 2 4	109 12 9	75 11 8	23 7 11	..	3 5 6	22 8 0
Factory overheads	1,442 1 11	3,688 0 10	329 3 6	475 13 10	1,195 3 1	359 11 7	0 13 9	35 15 4	54 13 3
Total ..	8,063 6 8	23,471 4 3	1,747 7 1	4,136 5 9	6,577 1 10	1,951 14 8	2,960 0 7	208 3 9	318 1 5
By Scraps used for other soaps	1,895 11 3	141 14 3	15 0 0	455 5 8	..	..	..	..	127 13 11
Finished soaps sent to stores	6,149 10 5	21,101 0 0	1,579 12 1	3,329 0 1	6,577 1 10	1,951 14 8	903 6 7	179 12 9	190 3 6
Stock in hand	18 1 0	2,228 6 0	152 11 0	352 0 0	..	..	2,056 10 0	28 7 0	..
Loss to Profit & Loss account [Part II] ..	..	..	..	..	..	..	..	..	..
Total ..	8,063 6 8	23,471 4 3	1,747 7 1	4,136 5 9	6,577 1 10	1,951 14 8	2,960 0 7	208 3 9	318 1 5

Particulars—*cont.*	Deepa Bar soap. (11)	Liquid soap. (12)	Curd soap. (13)	Durus soap. (14)	Demonstration soap. (15)	Glycerine. (16)	Experimental soap. (17)	Washwell soap. (18)	Total. (19)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
To Stock in process of manufacture	..	..	..	..	2,004 14 1	309 9 6	..	70,360 1 5	82,445 12 4
Raw materials, scraps of other soaps and firewood used	774 15 11	23 6 2	7,817 10 4	534 8 8	5,331 2 4	..	70 0 10	41,440 12 0	87,480 14 10
Wages	33 13 11	3 0 6	35 15 11	34 7 3	..	..	0 15 0	2,612 12 9	3,313 8 4
Factory overheads	205 9 6	6 3 0	1,956 14 8	126 2 6	1,174 11 11	..	14 13 0	9,681 6 11	20,747 10 7
Total ..	1,014 7 4	32 9 8	9,810 8 11	695 2 5	8,510 12 4	309 9 6	85 12 10	1,24,095 1 1	1,93,987 14 1
By Scraps used for other soaps	..	..	1,407 2 6	115 2 6	5,412 5 1	..	38 0 7	380 4 0	9,988 11 9
Finished soaps sent to stores	1,014 7 4	29 0 8	8,350 7 5	251 8 11	..	70 5 6	26 8 3	81,298 9 1	1,33,002 13 1
Stock in hand	..	3 9 0	52 15 0	328 7 0	51 0 0	239 4 0	21 4 0	42,416 4 0	47,948 14 3
Loss to Profit & Loss account (Part II) ..	..	..	..	..	3,047 7 3	..	..	..	3,047 7 0
Total ..	1,014 7 4	32 9 8	9,810 8 11	695 2 5	8,510 12 4	309 9 6	85 12 10	1,24,095 1 1	1,93,987 14 1

VI. THE KERALA SOAP INSTITUTE, CALICUT—*cont.*

Trading Account for the year ending 31st March 1931.

Particulars. (1)	Vegetol soap. (2)	Washwell soap. (3)	Toilet soap. (4)	Shaving soap. (5)	Miscellaneous Kerala Bar soap. (6)	Fish oil rosin soap. (7)	Fish oil soft soap. (8)	Vegetable soft soap. (9)	Textile soap. (10)	Monopole soap. (11)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
To Stock on hand	1,259 0 6	9,211 2 3	3,337 10 3	53 13 0	303 0 11	875 2 2	169 6 7	219 0 3	..	84 6 8
Cost of soaps received from factory	6,149 10 5	81,298 9 1	21,101 0 0	1,579 12 1	3,329 0 1	6,577 1 10	1,951 14 8	..	903 6 7	179 12 9
Cost of soaps transferred from other soaps	..	..	244 0 0	..	..	..	..	..	..	..
Perfumes and essential oils	..	..	14,284 7 9	..	..	..	..	..	..	..
General overheads including selling expenses	1,364 1 6	14,189 1 1	12,391 3 5	476 11 11	403 3 3	1,542 10 9	600 9 8	13 8 3	88 14 11	40 3 5
Packing and despatching charges	590 9 6	10,661 4 8	16,833 5 10	728 15 7	307 14 8	780 13 9	325 8 7	9 3 3	33 10 0	8 6 6
Gross profit	1,424 13 4	..	18,757 6 5	629 1 10	..	2,393 4 9	1,493 0 7	18 3 7	..	..
Total ..	10,788 3 3	1,15,360 1 1	86,949 1 8	3,468 6 5	4,343 2 11	12,169 1 3	4,540 8 1	259 15 4	1,025 15 6	312 13 4
By Sales less returns	9,297 13 9	98,139 6 8	84,472 12 11	3,236 2 11	2,795 10 10	10,487 12 2	4,152 4 0	192 2 6	584 14 10	261 14 11
Soaps reboiled or transferred to other soaps	197 5 2	16 3 0	244 0 0	33 3 0	..	6 14 9	11 12 9	..	..	..
Free samples	41 15 6	240 12 8	1,106 1 1	123 5 6	11 4 4	21 9 3	1 3 6	0 9 8	29 14 4	0 9 2
Stock on hand	1,251 0 10	8,263 9 9	1,126 3 8	75 11 0	287 2 9	1,652 13 1	375 3 10	67 3 2	71 14 9	49 9 7
Loss	..	8,700 1 0	..	..	1,249 1 0	..	..	..	339 3 7	0 11 8
Total ..	10,788 3 3	1,15,360 1 1	86,949 1 8	3,468 6 5	4,343 2 11	12,169 1 3	4,540 8 1	259 15 4	1,025 15 6	312 13 4

Particulars—*cont.*	Cheap Bar soap. (12)	Kerala cube soap. (13)	Deepa bar soap. (14)	Liquid soap. (15)	Durus soap. (16)	Experimental soap. (17)	Curd soap. (18)	Glycerine. (19)	Total. (20)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
To stock on hand	41 14 11	..	..	..	..	..	..	..	15,554 9 6
Cost of soaps received from factory	..	190 3 6	1,014 7 4	29 0 8	251 8 11	26 8 3	8,350 7 5	70 5 6	1,33,002 13 1
Cost of soaps transferred from other soaps	..	..	..	..	..	..	..	..	244 0 0
Perfumes and essential oils	..	..	..	..	..	..	..	..	14,284 7 9
General overheads including selling expenses	10 0 11	38 15 8	138 11 9	6 4 5	30 5 6	..	1,217 14 1	15 3 0	32,567 11 6
Packing and despatching charges	8 11 5	8 12 4	117 9 11	8 4 8	9 12 9	..	593 5 2	7 2 7	31,033 7 2
Gross profit	27 2 6	38 2 3	..	8 6 7	..	..	..	17 5 11	24,806 15 9
Total ..	87 13 9	276 1 9	1,270 13 0	52 0 4	291 11 2	26 8 3	10,161 10 8	110 1 0	2,51,494 0 9
By sales less returns	67 0 0	247 9 11	914 1 8	44 9 0	206 11 0	..	8,341 9 0	110 1 0	2,23,552 9 1
Soaps reboiled and transferred to other soaps	..	..	..	..	12 0 0	..	42 12 10	..	564 3 6
Free samples	3 3 7	2 1 3	14 8 2	0 2 10	2 4 2	26 8 3	..	..	1,626 1 3
Stock on hand	17 10 2	26 6 7	244 6 5	7 4 6	24 6 0	..	..	..	13,540 10 1
Loss	..	..	97 12 9	..	46 6 0	..	1,777 4 10	..	12,210 8 10
Total ..	87 13 9	276 1 9	1,270 13 0	52 0 4	291 11 2	26 8 3	10,161 10 8	110 1 0	2,51,494 0 9

VI. THE KERALA SOAP INSTITUTE, CALICUT—*cont.*

Profit and Loss Account for the year ending 31st March 1931.

PART I—COMMERCIAL.

Expenses. Particulars. (1)	Amount. (2) RS. A. P.	Receipts. Particulars. (3)	Amount. (4) RS. A. P.
To Interest on capital	19,830 9 0	By Gross profit from Trading Account.	12,596 6 11
Legal expenses	47 0 0	House-rent	158 7 0
		Sundry Sales, etc.	1,005 2 11
		Interest from Depreciation Reserve deposited with Government	638 12 5
		Stock difference	27 7 0
		Balance carried down	5,451 4 9
Total ..	**19,877 9 0**	**Total ..**	**19,877 9 0**

PART II—EDUCATIONAL.

Particulars	RS. A. P.	Amount	Particulars	Amount
To Balance brought down		5,451 4 9	By Fees from Apprentices	1,200 0 0
Half of pension and leave contribution of Superintendent on his pay..	994 10 6		Loss	16,380 8 0
Half salary of Superintendent and his Assistant	5,670 1 0	6,664 11 6		
Teaching allowance		1,892 10 0		
Advertisement charges for calling in applications, etc.		261 15 6		
Pension and Leave salary contribution of the Superintendent on his Teaching allowance ..		262 7 0		
Loss on student's manufacturing experimental soaps from manufacturing account		3,047 7 3		
Total ..		**17,580 8 0**	**Total ..**	**17,580 8 0**

VI. THE KERALA SOAP INSTITUTE, CALICUT—*cont.*

Manufacturing Account—Estimates for 1931–1932 and 1932–1933.

Expenses.				Receipts.			
Particulars. (1)	Budget Estimate, 1931-1932. (2)	Revised Estimate, 1931-1932. (3)	Budget Estimate, 1932-1933. (4)	Particulars. (5)	Budget Estimate, 1931-1932. (6)	Revised Estimate, 1931-1932. (7)	Budget Estimate, 1932-1933. (8)
	RS.	RS.	RS.		RS.	RS.	RS.
To Opening Stock ..	61,100	47,900	37,400	By finished soap sent to the stores	1,11,400	1,23,200	1,30,500
Raw materials and fire-wood less scraps reboiled per contra ..	80,000	1,00,000	1,10,000	Stock in process of manufacture ..	51,000	37,400	29,200
Labour	3,200	3,500	3,500	Scraps used for other soaps	5,200	9,900	9,900
Factory overheads ..	23,600	22,100	21,700	Loss in manufacture ..	300	3,000	3,000
Total ..	**1,67,900**	**1,73,500**	**1,72,600**	**Total** ..	**1,67,900**	**1,73,500**	**1,72,600**

Trading Account—Estimates for 1931–1932 and 1932–1933.

Expenses.				Receipts.			
Particulars. (1)	Budget Estimate, 1931-1932. (2)	Revised Estimate, 1931-1932. (3)	Budget Estimate, 1932-1933. (4)	Particulars. (5)	Budget Estimate, 1931-1932. (6)	Revised Estimate, 1931-1932. (7)	Budget Estimate, 1932-1933. (8)
	RS.	RS.	RS.		RS.	RS.	RS.
To Opening Stock ..	15,000	13,500	15,000	By Sales less returns (inclusive of samples).	1,92,000	2,13,800	2,34,000
Finished soaps from factory	1,11,400	1,23,200	1,30,500	Soaps reboiled or transferred to other soaps.	..	600	600
Packing and despatching charges ..	27,000	31,000	32,500	**Closing Stock** ..	5,000	15,000	10,400
Perfumes and essential oils	10,000	14,300	15,000	**Loss**	4,700	..	..
General overheads including selling expenses as per schedule	38,200	34,500	33,300				
Soaps transferred from other soaps ..	100	200	200				
Gross Profit	..	12,700	18,500				
Total ..	**2,01,700**	**2,29,400**	**2,45,000**	**Total** ..	**2,01,700**	**2,29,400**	**2,45,000**

VI. THE KERALA SOAP INSTITUTE, CALICUT—*cont.*

Profit and Loss Account—Estimates for 1931–1932 and 1932–1933.

PART I.

Expenses.				Receipts.			
Particulars. (1)	Budget Estimate, 1931–1932. (2)	Revised Estimate, 1931–1932. (3)	Budget Estimate, 1932–1933. (4)	Particulars. (5)	Budget Estimate, 1931–1932. (6)	Revised Estimate, 1931–1932. (7)	Budget Estimate, 1932–1933. (8)
	RS.	RS.	RS.		RS.	RS.	RS.
To Interest on capital ..	20,200	20,400	20,400	By Profit from Trading account	..	12,700	18,500
Interest on temporary accommodation ..	300	200	300	House rent ..	200	200	100
Legal expenses ..	100	100	100	Sundry sales, etc. ..	600	600	1,000
Net profit—Commercial (carried down to Part II)	..	..	800	Interest on depreciation reserve ..	600	800	1,500
Loss from Manufacturing Account ..	500	..	..	Stock differences ..	1,000	300	500
Loss from Trading Account	4,700	..	..	Balance carried down	23,400	6,100	..
Total ..	**25,800**	**20,700**	**21,600**	**Total ..**	**25,800**	**20,700**	**21,600**

PART II.

Expenses.				Receipts.			
To Loss brought forward.	23,400	6,100	..	By Profit (brought forward from Part I) ..	..	..	800
Teaching allowance ..	1,900	1,900	1,900	Fees from apprentices.	1,300	1,200	1,300
Share of pay of Superintendent and 1st Assistant	5,900	6,000	5,900	**Loss**	31,700	17,300	* 10,300
Advertisement charges calling in applications from students ..	200	200	300				
Pension and leave contribution (of the Superintendent on his teaching allowance) ..	1,300	1,200	1,200				
Books and periodicals.	300	100	100				
Loss on Students' manufacturing experimental soap from manufacturing accounts ..	..	3,000	3,000				
Total ..	**33,000**	**18,500**	**12,400**	**Total ..**	**33,000**	**18,500**	**12,400**

* Shown in the Budget Estimates, 1932–1933 (see page 374 of the Civil Budget Estimates for 1932–1933).

VI. THE KERALA SOAP INSTITUTE, CALICUT—*cont.*

Estimates for 1931-1932 and 1932-1933.

SCHEDULE (REFERRED TO IN THE TRADING ACCOUNT).

Details of General Overheads in Trading Account. (1)	Budget Estimate, 1931–1932. (2)	Revised Estimate, 1931–1932. (3)	Budget Estimate, 1932–1933. (4)
	RS.	RS.	RS.
Establishment pay	8,800	8,600	8,200
Rates and taxes (including telephone rent)	400	400	400
Travelling expenses	1,000	900	900
Advertisement charges	9,500	13,600	12,500
Printing and stationery	800	800	900
Postage and telegram	900	900	1,000
Sundry office and factory expenses	900	900	900
Laboratory experimental work	400	300	300
Free samples	2,500	1,500	1,500
Fire insurance	1,100	400	400
Godown and office expenses in other centres	600	..	..
Reserve for bad debts	1,000	..	..
Leave and pension contribution	1,000	1,000	1,000
Depreciation	2,500	1,200	1,200
Director's supervision	2,000	2,000	2,000
Audit fee	1,600	1,600	1,600
Trade bonus reserve, etc.	2,300	100	200
Salt supervision fee	100	..	..
Exhibition expenses	800	300	300
Total ..	**38,200**	**34,500**	**33,300**

VII. INDUSTRIAL ENGINEERING WORKSHOPS, MADRAS.

Balance Sheet as at 31st March 1931.

CAPITAL AND LIABILITIES.

(1)	To end of 1929–1930.	During 1930–1931.	(2)	(3)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
MADRAS GOVERNMENT CAPITAL—				
As per balance sheet as on 31st March 1930			1,71,029 6 5	
Add working capital			10,000 0 0	
			1,81,029 6 5	
EXPENDITURE ON CAPITAL WORKS—				
Extension to Industrial Engineering Workshops under execution by the Public Works Department			3,938 3 0	
Erection of Steam Hammershed—vide paragraph 8 (ii) of the Audit report for 1929–1930			413 9 11	
Construction of metal tower and deep well (G.O. Ms. No. 416, Development, dated 19th March 1931)			414 0 0	
			1,85,795 3 4	
Less amount withdrawn by Accountant-General—vide paragraph 8 (*a*) (i) of the Audit report for 1929–1930 ..			2 2 11	
				1,85,793 0 5
TEMPORARY ACCOMMODATION—				
As per balance sheet as on 31st March 1930			50,000 0 0	
Additions in the year			15,000 0 0	
				65,000 0 0
RESERVE FOR EXPENSES DUE TO GOVERNMENT—				
Interest on capital ..	9,410 0 0	9,684 0 0	19,094 0 0	
Interest on temporary accommodation ..	1,627 4 0	3,108 0 0	4,735 4 0	
Audit fee.	200 0 0	200 0 0	400 0 0	
Leave and pension contribution ..	1,952 1 0	2,314 14 0*	4,266 15 0	
	13,189 5 0	15,306 14 0		28,496 3 0
LIABILITIES—				
Creditors for goods supplied			1,660 13 0	
Due to Pumping and Boring section ..			1,404 9 0	
Advances received on work orders ..			2,773 0 0	
Security deposits (suppliers)			2,700 0 0	
Miscellaneous advances			100 0 0	
Expenses outstanding—		RS. A. P.		
Wages due		1,344 13 11		
Salaries due		1,171 11 0		
Miscellaneous charges ..		81 13 0		
			2,598 5 11	11,236 11 11
PROFIT AND LOSS ACCOUNT—				
Profit of 1929–1930 not withdrawn by Accountant-General			26,939 1 7	
Less loss for the year 1930–1931 ..			17,591 10 4	
				9,347 7 3
Carried over ..				2,99,873 6 7

PROPERTY AND ASSETS.

(4)		(5)	(6)
	RS. A. P.	RS. A. P.	RS. A. P.
BUILDINGS—			
As per balance sheet as on 31st March 1930 ..		82,849 4 0	
Additions in the year ..		4,352 3 0	
		87,201 7 0	
Less depreciation up to 31st March 1930	14,070 11 5		
Less depreciation for the year.	2,082 0 0	16,152 11 5	71,048 11 7
ELECTRIC INSTALLATION—			
As per balance sheet as on 31st March 1930 ..		1,691 8 0	
Less Depreciation up to 31st March 1930 ..	293 13 8		
Less Depreciation for the year ..	42 0 0	335 13 8	1,355 10 4
ROADS AND COST—			
As per balance sheet as on 31st March 1930 ..			2,195 11 6
PLANT AND MACHINERY—			
As per balance sheet as on 31st March 1930 ..		54,062 7 2	
Add value of machinery transferred from furniture		64 15 4	
		54,127 6 6	
Less Depreciation as on 31st March 1930 ..	14,447 13 3		
Less Depreciation on value of machinery transferred from reserve under furniture.	39 0 0		
Less Depreciation for the year.	5,413 0 0	19,899 13 3	34,227 9 3
FURNITURE AND FIXTURES—			
As per balance sheet as on 31st March 1930 ..		5,164 5 3	
Deduct value of machinery transferred to Plant and Machinery		64 15 4	
		5,099 5 11	
Less Depreciation up to 31st March 1930 ..	2,877 13 9		
Deduct Depreciation reserve on value transferred to Plant and Machinery ..	39 0 0		
	2,838 13 9		
Depreciation for the year.	510 0 0	3,348 13 9	1,750 8 2
Carried over ..			1,10,578 2 10

	RS. A. P.
* Leave contribution	1,282 4 0
Pension contribution	1,032 10 0

VII. INDUSTRIAL ENGINEERING WORKSHOPS, MADRAS—*cont.*

Balance Sheet as at 31st March 1931—*cont.*

CAPITAL AND LIABILITIES. (1)	(2) RS. A. P.	(3) RS. A. P.	PROPERTY AND ASSETS. (4)	(5) RS. A. P.	(6) RS. A. P.
Brought forward ..		2,99,873 6 7	Brought forward ..		1,10,578 2 10
			LOOSE TOOLS AS PER VALUATION		534 12 0
			BOOK DEBTS—		
			Private parties	1,167 14 0	
			Industries Department ..	98 4 0	
			Other Government departments	256 5 0	1,522 7 0
			CONSUMABLE STORES ..		25,796 0 6
			FINISHED GOODS		400 0 0
			WORK IN PROGRESS ..		9,295 6 6
			SECURITY DEPOSIT REMITTED INTO TREASURY		2,700 0 0
			CASH BALANCES—		
			Personal ledger No. I account	3,515 1 2	
			Personal ledger No. II account	1,45,431 8 7	
			Petty cash	100 0 0	1,49,046 9 9
Grand Total ..		**2,99,873 6 7**	**Grand Total ..**		**2,99,873 6 7**

Examined and found correct subject to my report * of even date.

MADRAS,
12th October 1931.

A. RENGASWAMI AYYAR,
Assistant Director of Commercial Audit.

* Not printed.

VII. INDUSTRIAL ENGINEERING WORKSHOPS, MADRAS—*cont.*

Manufacturing and Profit and Loss Account for the year ending 31st March 1931.

PART I.

Expenses.

Particulars. (1)	Labour. (2) RS. A. P.	Material. (3) RS. A. P.	Total. (4) RS. A. P.
To work in progress at commencement	2,347 2 4	41,952 8 1	44,299 10 5
Production jobs—			
Stores and Labour ..	21,666 2 9	34,411 2 9	56,077 5 6
Castings	..	894 3 0	894 3 0
	24,013 5 1	77,257 13 10	1,01,271 2 11
Less work in progress at close of the year ..	1,270 5 1	8,025 1 5	9,295 6 6
Prime cost	22,743 0 0	69,232 12 5	91,975 12 5
Overheads—			
Depreciation on—			
Buildings		2,082 0 0	
Plant and machinery ..		5,452 0 0	
Electric installation ..		42 0 0	
Furniture and fixtures ..		471 0 0	8,047 0 0
Workshops maintenance—			
Labour		1,587 2 8	
Materials		4,996 9 1	6,583 11 9
Salaries			10,897 3 0
Leave and pension contribution			2,314 14 0
Interest on capital ..			9,684 0 0
Interest on temporary accommodation ..			3,108 0 0
Wages of menials ..			604 1 0
Electric charges ..			146 4 2
Rent, rates and taxes ..			322 14 6
Insurance			312 8 0
Books, Printing and Stationery			89 10 0
Audit fee			200 0 0
Miscellaneous charges ..			128 8 5
Value of loose tools written off due to revaluation			486 10 6
Value of Stores written off due to revaluation.			4,902 3 7
Total ..			**1,39,803 5 4**

Receipts.

Particulars. (5)	Amount. (6) RS. A. P.	(7) RS. A. P.
By work done for—		
Pumping and Boring (supplies)	1,12,741 2 0	
Industries department ..	918 9 0	
Other Government departments ..	734 5 0	
Private parties	6,314 6 0	
Pumping and Boring (stock)	449 12 0	1,21,158 2 0
Castings made as per contra		894 3 0
Rent for power hammer.		176 0 0
Miscellaneous receipts ..		7 0 0
Stores found excess ..		62 6 0
Manufacturing loss carried down ..		17,505 10 4
Total ..		**1,39,803 5 4**

PART II.

Particulars	RS. A. P.
To Balance brought down	17,505 10 4
Value of dies charged to loose tools account in 1929–1930, treated as revenue charge in the accounts of this year—vide paragraph 4 of G.O. No. 101, Development, dated 23rd January 1931	500 0 0
Total ..	**18,005 10 4**

Particulars	RS. A. P.
By Work done on the construction of metal tower and deep well in 1929–1930 and charged to workshop maintenance in the accounts of that year, now charged to capital as per G.O. No. 416, Development, dated 19th March 1931 ..	414 0 0
Net loss transferred to balance sheet ..	17,591 10 4
Total ..	**18,005 10 4**

VII. INDUSTRIAL ENGINEERING WORKSHOPS, MADRAS—*cont.*

Profit and Loss Account—Estimates for 1931–1932 and 1932–1933.

Expenses.

Particulars. (1)	Budget Estimate, 1931–1932. (2)	Revised Estimate, 1931–1932. (3)	Budget Estimate, 1932–1933. (4)
	RS.	RS.	RS.
To Opening work in progress	25,500	9,300	9,000
Materials used on work	70,800	22,400	22,400
Scrap used ..	..	..	..
Castings	800	800	800
Productive wages.	31,000	16,200	17,200
Workshop maintenance—			
Materials ..	8,000	4,000	3,500
Labour ..	1,300	500	500
Water charges and metre rent ..	100	100	100
Telephone rent	300	200	200
Wages of menials ..	600	700	800
Bonus ..	1,100	..	..
Insurance ..	300	300	300
Printing and Stationery ..	300	300	300
Miscellaneous expenses ..	100	100	100
Property tax.	100	100	100
Salaries ..	11,500	12,900	13,300
Leave and Pension Contribution	2,100	2,700	2,900
Audit fee ..	200	800	800
Interest on capital ..	9,600	10,700	11,600
Interest on temporary accommodations ..	..	1,100	..
Depreciation—			
Buildings ..	2,100	2,100	2,600
Plant and machinery.	5,000	5,400	5,400
Furniture and fixtures ..	500	600	600
Electric installations ..	100	100	100
Electric charges ..	200	100	100
Difference in revaluation of stock and loose tools ..	500	500	500
Renewals and repairs of machinery ..	..	500	500
Net profit	13,700	..	..
Total ..	**1,85,800**	**92,500**	**93,700**

Receipts.

Particulars. (5)	Budget Estimate, 1931–1932. (6)	Revised Estimate, 1931–1932. (7)	Budget Estimate, 1932–1933. (8)
	RS.	RS.	RS.
By receipt on sales ..	1,60,000	80,000	80,000
Castings	800	800	800
Miscellaneous receipts	100	200	200
Closing work in progress	24,900	9,000	8,000
Net loss	..	2,500	4,700 †
Total ..	**1,85,800**	**92,500**	**93,700**

† Shown on page 374 of the Civil Budget Estimates for 1932–1933.

VIII. THE GOVERNMENT INDUSTRIAL INSTITUTE, MADURA.

Balance Sheet as at 31st March 1931.

CAPITAL AND LIABILITIES.

(1)		(2)	(3)
	RS. A. P.	RS. A. P.	RS. A. P.
CAPITAL AND LIABILITIES—			
GOVERNMENT OF MADRAS CAPITAL ACCOUNTS—			
Balance as on 31st March 1930.			3,46,143 3 0
Add amounts adjusted with reference to paragraph 11 of the audit report for the half year ending 30th September 1929 ..		13,513 10 7	
Expenditure on furniture recouped to the concern—vide paragraph 6 (*b*) of the audit report for 1929–1930		310 0 0	
Cost of fixed assets purchased :—			
Plant and machinery ..	2,209 9 1		
Rolling stock ..	3,009 6 0		
Furniture ..	281 1 0		
	5,500 0 1		
Less Expenditure incurred from depreciation reserve deposited with Government :—			
Plant and machinery .. RS. 70 11 8			
Furnire .. 28 0 0	RS. 98 11 8	5,401 4 5	
			19,224 15 0
Deduct :—			3,65,368 2 0
1. Furniture replaced and disposed of		15 0 0	
2. Amount withdrawn by Accountant-General—vide paragraph 6 (*a*) of the audit report for 1929–1930		2 2 10	
			17 2 10
			3,65,350 15 2
ACCOUNTANT-GENERAL'S SUSPENSE ACCOUNT			3,986 11 7
Capital Suspense Account ..			3,477 0 0
RESERVE FOR BAD AND DOUBTFUL DEBTS			336 7 11
RESERVE FOR EXPENSES DUE TO GOVERNMENT—			
Interest on capital		18,315 0 0	
Leave contribution		1,999 0 0	
Pension contribution ..		1,395 0 0	
Audit fee		800 0 0	
Direction charges		500 0 0	
Less interest on depreciation reserve deposited with Government		23,009 0 0	
		1,305 0 0	21,704 0 0
DEPOSIT FROM PUPILS PER CONTRA.			2,625 0 0
EARNEST MONEY DEPOSITED ..			50 0 0
PLANT AND MACHINERY SUSPENSE.			3,446 13 0
Carried over ..			4,00,976 15 8

PROPERTY AND ASSETS.

(4)		(5)	(6)
	RS. A. P.	RS. A. P.	RS. A. P.
PROPERTY AND ASSETS—			
LAND as on 31st March 1930 ..		35,024 0 0	
Add additions during the year ..		3,477 0 0	38,501 0 0
BUILDINGS as on 31st March 1930..		1,56,203 2 10	
Less depreciation to end of 1929–1930	21,425 10 8		
Less depreciation for the year ..	5,372 15 2	26,798 9 10	1,29,404 9 0
PLANT AND MACHINERY as on 31st March 1930 ..		63,070 1 4	
Add additions above Rs. 50 during the year ..	2,209 9 1		
Add additions below Rs. 50.	26 12 2	2,236 5 3	
		65,306 6 7	
Less Plant and Machinery ordered to be disposed of	13,941 5 6		
Less Plant and Machinery replaced transferred to realization account ..	290 11 8		
Less Plant and Machinery below Rs. 50 written off to profit and loss account.	26 12 2	14,258 13 4	
		51,047 9 3	
Less depreciation as at 31st March 1930	15,152 9 4		
Depreciation for the year ..	3,268 0 0		
	18,420 9 4		
Deduct depreciation reserve on machinery ordered to be disposed of Rs. 3,710-5-6.			
Deduct depreciation reserve on lathe replaced Rs. 70–11–8	3,781 1 2	14,639 8 2	36,408 1 1
FURNITURE as on 31st March 1930.		12,272 12 11	
Add additions— Costing above Rs. 50 ..	281 1 0		
Costing below Rs. 50..	170 1 8	451 2 8	
		12,723 15 7	
Deduct furniture replaced ..	155 0 0		
Deduct furniture missing ..	40 4 10	195 4 10	
		12,528 10 9	
Carried over ..			2,04,313 10 1

VIII. THE GOVERNMENT INDUSTRIAL INSTITUTE, MADURA—*cont.*

Balance Sheet as at 31st March 1931—*cont.*

CAPITAL AND LIABILITIES.

(1)	(2)	(3)
		RS. A. P.
Brought forward ..		4,00,976 15 8
LIABILITIES—		
For goods supplied	1,369 2 7	
Advances on orders	167 0 0	
Salaries, wages and bonus ..	3,567 4 4	
Railway credit notes	187 11 0	
Customers credit balance ..	6 11 0	5,297 12 11
Carried over ..		4,06,274 12 7

PROPERTY AND ASSETS.

(4)		(5)	(6)
		RS. A. P.	RS. A. P.
Brought forward ..			2,04,313 10 1
	RS. A. P.		
Less furniture costing less than Rs. 50 written off to profit and loss account to end of 1929–1930	219 7 4		
Less furniture costing less than Rs. 50 written off to profit and loss account to end of 1930–1931	170 1 8	389 9 0	
		12,139 1 9	
Less depreciation to end of 31st March 1930 ..	3,058 0 11		
Depreciation for the year ..	599 14 8		
	3,657 15 7		
Deduct depreciation on furniture replaced or missing ..	39 1 0	3,618 14 7	8,520 3 2
ROLLING STOCK (FIXED ASSETS), MOTOR-CARS INCLUDING BICYCLE—			
Purchases during the year ..		3,009 6 0	
Less depreciation 1930–1931 ..		348 0 0	2,661 6 0
TOTAL FIXED ASSETS			2,15,495 3 3
As on 31st March 1930		365 12 9	
Less depreciation written off during the year		355 12 9	10 0 0
LOOSE TOOLS AS PER VALUATION ..			3,777 0 11
STORES AND SPARES—			
Stores		22,322 7 6	
Tools		8,547 10 8	30,870 2 2
LIBRARY			200 0 0
FINISHED STOCK			6,209 2 9
WORK IN PROGRESS			1,305 11 9
BOOK DEBTS—			
Good		18,309 14 2	
Doubtful		336 7 11	18,646 6 1
ACCOUNTANT-GENERAL'S SUSPENSE ACCOUNT—			
Leave salaries recoverable ..		1,082 1 0	
Subsidy recoverable		45,000 0 0	
Salaries recoverable		103 4 0	46,185 5 0
DEPRECIATION RESERVE DEPOSITED WITH GOVERNMENT			39,564 4 11
PLANT AND MACHINERY SET ASIDE FOR DISPOSAL			3,446 13 0
PUPILS' DEPOSIT PER CONTRA ..			2,625 0 0
Carried over ..			3,68,335 1 10

VIII. THE GOVERNMENT INDUSTRIAL INSTITUTE, MADURA—*cont.*

Balance Sheet as at 31st March 1931—*cont.*

CAPITAL AND LIABILITIES.			PROPERTY AND ASSETS.		
(1)	(2)	(3)	(4)	(5)	(6)
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
Brought forward ..	....	4,06,274 12 7	Brought forward ..		3,68,335 1 10
			ACCOUNTANT-GENERAL'S SUSPENSE ACCOUNT—*cont.*		
			INTEREST RECOVERABLE		102 5 0
			RENT RECOVERABLE		4 8 0
			REALIZATION ACCOUNT		10,595 3 10
			CASH AND OTHER BALANCES—		
			Personal Ledger No. I Account ..	8,062 3 10	
			Personal Ledger No. II Account.	12,649 7 3	
			Cash	181 3 2	
			Postage stamps	2 12 0	20,895 10 3
			PREPAID EXPENSES ACCOUNT ..		12 0 0
			PROFIT AND LOSS ACCOUNT—		
			LOSS FOR THE YEAR		6,329 15 8
Total ..	..	4,06,274 12 7	Total ..		4,06,274 12 7

Examined and found correct subject to my report * of even date.

MADRAS,
8th August 1931.

A. RENGASWAMI AYYAR,
Assistant Director of Commercial Audit.

* Not printed.

VIII. THE GOVERNMENT INDUSTRIAL

Manufacturing, Trading and Profit and Loss Account

Expenses.

Particulars. (1)	Materials. (2)	Skilled wages. (3)	Apprentice wages. (4)	Direct expenses. (5)	Total. (6)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
To Opening Stock—					
Finished goods	7,287 15 8				
Work in progress	925 2 1				
					8,213 1 9
„ Productive jobs	13,618 5 7	5,717 13 8	6,113 5 2	83 7 0	25,532 15 5
„ Unproductive jobs—					
Power and Machine shop	1,211 14 2	318 11 9	155 0 3	..	1,685 10 2
Carpentry	27 11 1	116 0 6	18 6 0	..	162 1 7
Foundry	197 5 8	246 3 0	222 3 0	..	665 11 8
General service	78 2 10	1,777 9 6	77 12 0	..	1,933 8 4
Water-supply	81 3 4	192 8 0	206 6 6	..	480 1 10
Blacksmithy	48 11 3	410 6 9	46 12 0	..	505 14 0
Fitting	21 14 3	215 1 0	83 3 9	..	320 3 0
Manual training	15 10 5	99 15 0	6 15 0	..	122 8 5
Motor section	1,212 1 0	732 8 0	22 2 0	..	1,966 11 0
					7,842 6 0
Repairs to—					
Buildings	23 9 2	145 6 0	5 8 0	..	174 7 2
Plant and Machinery	1,067 1 7	45 7 0	107 2 0	..	1,219 10 7
Furniture	42 10 0	6 2 0	15 1 0	..	63 13 0
Rolling stock	66 10 5	19 1 6	9 5 0	..	95 0 11
	17,712 14 9	10,042 13 8	7,089 1 8	83 7 0	1,552 15 8
					43,141 6 10
Overheads—					
Pay of Superintendent and Establishment				22,155 14 0	
Telephone expenses				175 0 0	
Pay of menials				792 3 2	
Probationers' wages				136 7 10	
Travelling expenses				639 3 0	
Bonus to apprentices				419 12 3	
Printing, Postage and Stationery				725 13 9	
Tools written off				1,110 4 11	
Miscellaneous expenses				393 6 6	
Rolling stock written off				355 12 9	
Stores and spares written off				1,360 15 9	
					28,264 13 11
Depreciation on—					
Buildings				5,372 15 2	
Plant and Machinery				3,268 0 0	
Furniture				599 14 8	
Motor cars and Cycles				348 0 0	
					9,588 13 10
Interest on capital				18,315 0 0	
Audit fee				800 0 0	
Direction charges				500 0 0	
Leave contribution				1,999 0 0	
Pension contribution				1,395 0 0	
					23,009 0 0
Capital expenditure under Rs. 50 written off—					
Furniture				170 1 8	
Library				35 3 0	
Plant and Machinery				26 12 2	
					232 0 10
Examiners' fees					200 0 0
Total ..					1,04,436 3 5

INSTITUTE, MADURA—*cont.*

for the year ending 31st March 1931.

Receipts.

Particulars. (7)	Amount. (8)	Total. (9)
	RS. A. P.	RS. A. P.
By Sales	27,179 13 1	
Less returns and allowances	72 4 0	
		27,107 9 1
Packing expenses recovered		197 13 6
Work done for the Institute—		
Erection of Machinery capitalized		260 4 1
Finished goods issued on jobs	49 0 0	
Finished goods transferred	59 0 0	
		108 0 0
Closing Stock—		
Finished stock	6,209 2 9	
Work in progress	1,305 11 9	
		7,514 14 6
Subsidy		60,000 0 0
Interest on depreciation reserve deposited with Government	1,305 0 0	
Interest on outstandings	184 9 2	
		1,489 9 2
Tuition fees		493 0 0
Other miscellaneous receipts and fines		935 1 5
Loss for 1930–31		6,329 15 8
Total		**1,04,436 3 5**

VIII. THE GOVERNMENT INDUSTRIAL INSTITUTE, MADURA—*cont.*

Manufacturing and Profit and Loss Account—Estimate for 1931–1932 and 1932–1933.

Expenses.				Receipts.			
Particulars.	Budget Estimate, 1931-1932.	Revised Estimate, 1931-1932.	Budget Estimate, 1932-1933.	Particulars.	Budget, Estimate, 1931-1932.	Revised Estimate, 1931-1932.	Budget, Estimate, 1932-1933.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.	RS.		RS.	RS.	RS.
Opening Stock—							
Manufactured Goods.	5,000	6,200	5,000				
Work in progress ..	2,000	1,300	2,500	By Sales	40,000	28,000	28,000
	7,000	7,500	7,500	Packing expenses recovered.	..	200	200
				By Subsidy	60,000	60,000	60,000
Productive jobs—				Miscellaneous receipts ..	700	500	500
Raw materials ..	21,500	15,000	15,000	Tuition fees	400	200	200
Wages including probationers' and apprentices' wages.	13,300	12,000	12,000	Interest on depreciation reserve.	1,700	1,800	2,000
Shop charges ..	6,000	5,000	5,000	Interest on outstandings.	..	800	..
Water-supply ..	700	400	400	Capital value of work done on additions, etc.	..	300	..
General services ..	1,500	1,500	1,500				
Repairs and replacements.	1,000	800	800	Finished goods used on jobs.	..	..	..
Total ..	44,000	34,700	34,700		1,02,800	91,800	90,900
Overheads—				Closing stock—			
Pay of Superintendent including travelling allowance.	26,000	18,200	18,100	Finished stock ..	5,000	5,000	5,000
Reserve for bad debts ..	100	100	100	Work in progress ..	2,500	2,500	2,500
Pay of menials ..	800	800	800		7,500	7,500	7,500
Telephone charges ..	200	100	..				
Examiners' fees ..	200	200	200				
Miscellaneous expenses.	1,000	1,500	1,000				
Tools written off ..	600	600	600				
Rolling stock written off.	..	..	..	Loss	4,000	10,100	..
Capital expenses under Rs. 50 written off.	100	..	100				
Bonus to apprentices ..	500	400	600				
Stores written off ..	100	200	200				
Audit fee	800	1,000	1,000				
Direction charges ..	500	500	500				
Leave and Pension contribution.	3,500	3,400	3,400				
Depreciation on buildings.	5,400	5,400	5,400				
Depreciation on furniture.	600	600	600				
Depreciation on plant ..	4,400	3,400	3,600				
Depreciation on motors	..	800	800				
Interest on capital ..	18,500	18,500	18,500				
Total ..	63,300	55,700	55,500	Total ..	1,14,300	1,09,400	98,400
Carried over ..	1,14,300	97,900	97,700	Carried over ..	1,14,300	1,09,400	98,400

VIII. THE GOVERNMENT INDUSTRIAL INSTITUTE, MADURA—*cont.*

Manufacturing and Profit and Loss Account—Estimate for 1931–1932 and 1932–1933—*cont.*

Expenses.				Receipts.			
Particulars. (1)	Budget Estimate, 1931–1932. (2)	Revised Estimate, 1931–1932. (3)	Budget Estimate, 1932–1933. (4)	Particulars. (5)	Budget Estimate, 1931–1932. (6)	Revised Estimate, 1931–1932. (7)	Budget Estimate, 1932–1933. (8)
	RS.	RS.	RS.		RS.	RS.	RS.
Brought forward ..	1,14,300	97,900	97,700	Brought forward ..	1,14,300	1,09,400	98,400
Loss on Revaluation of Timber		5,400					
Loss on Revaluation of Raw materials (Rough castings, etc.).		700					
Capital loss on machinery auctioned ..		2,400					
Capital loss on machinery replaced ..		300 (for this and the next two items)					
Capital loss on furniture auctioned							
Capital loss on furniture missing							
Loss on sale by Auction—							
Raw materials (Dead stock)		2,700 (for this and the next item)					
Finished stock ..							
Net profit	..	..	* 700				
Grand Total ..	**1,14,300**	**1,09,400**	**98,400**		**1,14,300**	**1,09,400**	**98,400**

* Shown on page 40 of the Civil Budget Estimates for 1932–1933.

IX. GOVERNMENT FISHERIES CANNERY, CHALIYAM.

Statement of Affairs as on 31st March 1931.

(IN LIQUIDATION.)

CAPITAL AND LIABILITIES.

(1)	(2) RS. A. P.	(3) RS. A. P.
MADRAS GOVERNMENT CAPITAL ACCOUNT—		
As per last Balance sheet	40,199 1 4	
Less—Loss for 1929–1930 adjusted by the Accountant-General.	4,751 7 9	
	35,447 9 7	
Add—Reserve for expenses due to Government in 1929–1930 adjusted against capital by the Accountant-General.	2,154 0 0	37,601 9 7
RESERVE FOR EXPENSES DUE TO GOVERNMENT—		
Balance of interest for 1929–1930 ..	16 0 0	
Travelling allowances ..	245 1 0	261 1 0
LIABILITIES—		
For security deposit ..	50 0 0	
For wages	50 0 0	100 0 0
Grand Total ..		37,962 10 7

PROPERTY AND ASSETS.

(4)	(5) RS. A. P.	(6) RS. A. P.	(7) RS. A. P.
FIXED ASSETS—			
BUILDINGS—			
As per last Balance sheet		18,597 0 0	
Less—Depreciation as per last balance sheet.		4,878 12 0	13,718 4 0
PLANT AND MACHINERY—			
As per last balance sheet.		22,656 9 0	
Less—Value of Plant and Machinery transferred to Tanur Research Station and Fisheries Training Institute		2,875 5 6	
		19,781 3 6	
Less—Depreciation as per last balance sheet ..	5,751 3		
Less—Depreciation for Plant and Machinery transferred	808 0 5	4,943 9 10	14,837 9 8
FURNITURE—			
As per last balance sheet.		1,456 2 8	
Less—Value of furniture transferred		3 8 6	
		1,452 10 2	
Less—Depreciation as per last Balance sheet ..		533 5 2	919 5 0
LOOSE TOOLS ..			408 0 0
RAW MATERIALS—		12,449 6 11	
Less—Reserve ..		9,903 5 0	
		2,546 1 11	
Packing materials ..		44 14 6	2,591 0 5
EMPTY CANS—			200 0 0
SUSPENSE—			
Accountant-General's Current account (Fisheries Training Institute and Tanur Research Station)			3,893 1 0
CASH AND OTHER BALANCES—			
Personal Ledger No. 1 account		6 9 7	
Personal Ledger No. 2 account		437 5 9	
Cash in hand ..		1 9 0	
Service stamps ..		0 3 0	445 11 4
Loss for the year ..			949 11 2
Grand Total ..			37,962 10 7

Examined and found correct subject to my report * of even date.

MADRAS,
29th September 1931.

A. RENGASWAMI AYYAR,
Assistant Director of Commercial Audit.

* Not printed.

IX. GOVERNMENT FISHERIES CANNERY, CHALIYAM—*cont.*

Income and Expenditure Account for the year ending 31st March 1931.

(IN LIQUIDATION.)

Expenses. Particulars. (1)	Amount. (2) RS. A. P.	Amount. (3) RS. A. P.	Receipts. Particulars. (4)	Amount. (5) RS. A. P.	Amount. (6) RS. A. P.
To **Opening Stock**—		7 8 0	By sale of canned fish ..		7 8 0
EXPENSES DURING THE YEAR—			Miscellaneous receipts ..		106 12 11
Postage and telegrams.	0 15 0		Loss to balance sheet ..		949 11 2
Petty stores consumed.	17 12 7				
Travelling allowances ..	245 1 0				
Wages	318 10 0				
Miscellaneous expenses.	71 8 0				
Repairs to buildings ..	242 8 0				
		896 6 7			
Loose tools written off ..	45 4 0				
Refund of house-rent collected	98 13 6				
		144 1 6			
Balance of interest for 1929–30		16 0 0			
Total ..		**1,064 0 1**	**Total ..**		**1,064 0 1**

IX. GOVERNMENT FISHERIES CANNERY, CHALIYAM—*cont.*

Trading and Profit and Loss Account—Estimate for 1931–1932.

PART I.

Expenses.			Receipts.		
Particulars.	Budget Estimate, 1931–1932.	Revised Estimate, 1931–1932.	Particulars.	Budget Estimate, 1931–1932.	Revised Estimate, 1931–1932.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.		RS.	RS.
To Opening Stock—			Balance being loss carried down ..	..	600
EXPENSES DURING THE YEAR—					
Railway freight, postages and telegrams, petty stores consumed.	..	50			
Travelling allowance of the Research Assistant, Tanur ..	..	100			
Wages	..	200			
Repairs	..	250			
Total ..	..	**600**	**Total** ..	..	**600**

PART II.

To Balance—Loss for the year brought down	..	600	By Lease of coconut tope	..	200
			Rent of quarters		
Depreciation on—			Balance—Net loss for the year ..	..	400
Buildings	..	*			
Plant and machinery					
Furniture and tools					
Empty cans					
OTHER ADJUSTMENTS—					
Audit fee					
Interest on capital					
Total ..	..	**600**	**Total** ..	..	**600**

* No charge has been made for depreciation, etc., in the Audit report for 1930–1931 ; hence no provision has been made for them in 1931–32 also.

CAPITAL OUTLAY ON INDUSTRIAL COMMERCIAL UNDERTAKINGS.*

56 C. a. Capital Outlay on Industrial Development—Investments in Government Commercial Undertakings.

Sub-heads. (1)	Primary and Secondary units of appropriation. (2)	Accounts, 1930-1931. (3)	Budget Estimate, 1931-1932. (4)	Revised Estimate, 1931-1932. (5)	Budget Estimate, 1932-1933. (6)
Cinchona ..	**Reserved—Cinchona.**	RS.	RS.	RS.	RS.
	Roads and Bridges—Permanent ..		5,000	..	..
	Buildings—Permanent—Residential—New		5,000	..	..
	Buildings—Permanent—Residential—Renewals		..	..	..
	Buildings—Temporary—Residential ..		..	..	..
	Plant and Machinery—New		2,000	1,500	1,500
	Furniture—New		200	100	..
	Plantations—				
	Felling and clearing		4,000	..	3,600
	Plantation operations		74,100	72,200	50,300
	Nurseries		15,000	15,000	15,000
	Other expenditure		10,600	10,000	10,000
	Establishment and other overhead charges—				
	Salaries		18,600	15,900	16,300
	Allowances		500	300	300
	Depreciation		14,500	8,000	8,000
	Interest		42,200	42,200	45,000
	Leave and provident fund contribution		2,600	2,200	2,600
	Losses adjusted in reduction of capital		1,000	1,000	..
	Total—Cinchona ..	1,79,503	1,95,300	1,68,400	1,52,600
	Total—Reserved—Voted ..	**1,79,503**	**1,95,300**	**1,68,400†**	**1,52,600‡**
	Transferred—Industries.				
i. Industrial Engineering Workshop.	Buildings—Permanent—Non-Residential—New		30,000	30,000	12,500
	Total—i. Industrial Engineering Workshop—Voted ..		30,000	30,000	12,500
ii. Kerala Soap Institute.	Plant and Machinery—New		..	1,500	..
	Total—ii. Kerala Soap Institute—Voted ..		..	1,500	..
iii. Government Industrial Institute, Madura.	Plant and Machinery—New ..		..	3,600	..
	Losses adjusted in reduction of capital		— 4,000	— 2,700	..
	Total—iii. Government Industrial Institute, Madura—Voted ..		— 4,000	900	..
	Total—Transferred—Voted ..	**16,234**	**26,000**	**32,400**	**12,500**
Grand Total—56 C. Reserved and Transferred—Voted ..		1,95,737	2,21,300	2,00,800†	1,65,100‡

* See pages 367 and 375 of the Civil Budget Estimates for 1932-1933.
† Excludes a recovery of Rs. 8,200 on Capital account.
‡ Do. Rs. 5,000 do.